



DALLAS COUNTY
COUNTY AUDITOR

To: Dale Lilley, Director – Facilities Management
Steve Mize, Public Service Program Coordinator

From: Darryl D. Thomas
Dallas County Auditor

A handwritten signature in black ink that reads "Darryl D. Thomas".

Subject: Facilities Inventory Report

Date: Issued: October 29, 2015
Released: December 15, 2015

During the period of September 8-18, 2015, our Internal Audit staff performed a complete (except as noted otherwise) physical count of the annual physical inventory of electrical, hardware, fasteners, plumbing, pipe, paint, refrigerant, tile, filters, chemicals, keys, lumber, belts, and janitorial supplies at the Facilities Management sections of the North Tower-Lew Sterrett Jail, Frank Crowley Carpenter Shop and Basement, South Tower Jail, George Allen Courts Building, Health and Human Services Building, Records Building, Administration Building, Quality Assurance, Electrician's Workshop, and the Public Service Program. The scope of the inventory count was increased due to continued procedural deficiencies regarding controls and lack of inventory review by Facilities.

Our specific procedures, findings and recommendations are discussed in the attached report. The report is intended for information management's use. Inventory purchases have historically exceeded needs and an estimate of obsolete cost is \$362,038.98 (estimate limited by the lack of unit pricing for 3,239 unique items). During the 2015 inventory count, auditors observed that a number of items had been transferred to surplus and several obsolete supply items were stacked in preparation to surplus, or already moved to surplus, which This helped identify current items to include in the inventory count. . No formula or process exists to determine obsolescence. Existing documentation indicates that distribution controls require improvement. We recommend Facilities use the WASP (barcode inventory system) at all locations, tracking the inventory value for both inventory received and issued. We also recommend movement toward 'just-in-time' inventory and the improvement of controls related to the issuance and processing of inventory items including the use of pre-numbered Record of Materials issued forms and pre-numbered Pick-up Purchase Order forms and maintaining a per unit cost and total costs for each inventory item.

We appreciate the level of courtesy and cooperation extended to our staff during our review.

cc: Darryl Martin, Commissioners Court Administrator
Jonathon Bazan, Assistant Commissioners Court Administrator
Daniel Garza, Purchasing Agent

Scope

A count of the annual physical inventory of the janitorial, hardware, plumbing, paint, pipe, refrigerant, tile, filters, chemicals, keys, lumber, belts, and electrical supplies of the Facilities Management Department and Public Service Program was performed during the period of September 8-18, 2015. The count was expanded to most inventory items due to Facilities not performing physical counts at least annually for some locations and not providing physical counts for others, timely. The supplies inventoried are located at the North Tower-Lew Sterrett Jail, Frank Crowley Carpenter Shop and Basement, South Tower Jail, George Allen Courts Building, Health and Human Services Building, Records Building, Administration Building, Quality Assurance, Electrician's Workshop, and the Public Service Program. The requested Internal Control Questionnaire (ICQ) was completed by Facilities.

Background

All department heads and elected officials are responsible for maintaining property assigned to their department, proper inventory records, and making appropriate reports as required. They are further charged with the responsibility of following the provisions of Dallas County Code Sec. 90-373 as the situation demands. Facilities Management is responsible for purchase, control, and use of products necessary for ongoing maintenance of Dallas County's buildings. Principal areas of responsibility include construction, engineering, and building maintenance. Public Service Program's principal area of responsibility includes painting. Inventory is valued at cost with most county wide usage charges absorbed by Facilities Department No. 1022. Exceptions include: janitorial supplies charged-out to each user County department; most painting supplies charged to Public Service Program Department No. 3330, and specific construction / remodeling projects charges to building improvements. North Tower supply storeroom has transitioned to the WASP system using the bar code inventory scan reader. Other locations such Frank Crowley Carpenter Shop and Basement, and South Tower Jail use Excel spreadsheets. Most items in the Frank Crowley Carpenter Shop inventory count were not purchased by the County, but are leftovers from construction projects or new building "attic stock" and supplies received from Facilities Supply Department. There are 128 locks valued at \$15,497 that were left by contractors and not formally donated but are maintained with the inventory.

Procedures

Review procedures, conducted using sampling methodologies, included but were not limited to:

- Requesting completion of Internal Control Questionnaire by department
- Updating unit cost by having facilities provide item costs
- Physically counting most inventory items
- Requesting control documentation relevant to purchase, storage, and use of inventory products
- Conducting interviews and observing procedures used to order and issue inventory
- Reviewing Record of Materials Issued Log
- Testing inventory cost allocation to departments
- Reviewing procedures related to Pick-up Purchase Orders

Findings

1. Key controls do not exist to prevent or detect risks affecting the accuracy, completeness, existence, valuation and presentation of inventory for financial reporting purposes. The risk of operating a poorly controlled process creates an unpredictable and reactive environment that fails to achieve the County's inventory goals and objectives.

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2. The inventory consists of approximately 10,187 different items with an estimated pre-obsolete value of \$1,206,796.60 based on audit count. A comprehensive summary of inventory counts and values is not being updated and reviewed by Facilities management. A summary of inventory counts and values is attached as Exhibit A. (An electronic summary is available listing comparisons of the items counted.)
3. During the inventory planning process, auditors were made aware of undisclosed inventory storage areas at the Frank Crowley Basement and South Tower Jail which are monitored by the Building Mechanics.
4. Accurate inventory descriptions, quantities on hand, and item costs were not supplied by Facilities and the Public Service Program as required by Dallas County Code Sec. 90-373. Approximately, 3,239 unique items (quantity of 281,597) were missing unit prices with the fasteners and hardware categories were accounting for the majority of the missing prices (quantity of 133,209 and 119,598 118,568, respectively) for 1,355 unique items. North Tower staff researched and provided per unit prices for inventory on hand. Not periodically counting inventory or performing accurate counts increases the risk of (1) undetected theft and loss, (2) unexpected shortages of critical items, and (3) unnecessary purchases of items already on hand.
5. Inventory Storerooms at HHS and Administration locations lack physical security (considered "open" sites) where the "honor system" is in effect to retrieve products, access is unrestricted, and access is unsupervised. The risk associated with operating open and unsecure storerooms is that anyone can take an item(s); leading to a misappropriation of assets, shrinkage, and the expensive replacement for parts (some of which may be in stock, but placed in the wrong location).
6. Audit staff performed a 100% count of all inventory locations as a result of North Tower, HHS, and Public Service providing only partial inventory counts and Quality Assurance and Electrician's Workshop providing no inventory count. In addition, Frank Crowley Carpenter Shop and Basement, and South Tower provided no prices for the majority of the inventory items counted. There is no formal process for maintaining the receipt and use usage of inventory items, as well as updating prices for inventory items.
7. Inventory items were not maintained in such a way as to allow ease in identifying, tracking, and determining item costs. Items in stock are not labeled by name, item number, and lack accurate descriptions. The associated risk is that maintenance or repair items already in stock are repurchased unnecessarily. This results in inconsistent, inefficient, and inaccurate physical counts.
8. Three (3) Health and Human Services (HHS) Facilities personnel spent approximately 360 work hours costing the County approximately \$7,200 annually by clocking in at Cook Chill at the start of their shift, driving approximately 13 minutes to HHS (their work area), and then leaving HHS between 2:45 PM to 3:00 PM to clock out at Cook Chill.
 - When employees subvert Dallas County Code Sec. 82-176. (b) - Time clock utilization, "Employees shall use their key card upon entering their work area and when they are ready to immediately begin work. (For example, employees are not permitted to leave their cars parked outside the door to clock in and then return to park their cars.)," the county risks lost productivity for work hours paid to the employee(s).

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9. Departmental responses to the Internal Control Questionnaire (ICQ) and the risks identified during walkthrough of department's procedures revealed:
- No written procedures exist for the following processes: ordering/purchasing of inventory items, storing of inventory, performing physical count, and issuing and usage of inventory. The risk of not having documented inventory procedures is theft, shrinkage, misappropriation of inventory, inaccurate inventory data for financial reporting, stockpiling of inventory items in locations privy to few personnel, and the loss of institutional knowledge when employees retire or separate from Dallas County.
 - All locations except North Tower are using a manual process to maintain inventory because staff have limited access to computers and county e-mail to exchange information. The cost of inventory is not recorded and maintained for these items. Inventory is at risk of misappropriation and loss if the personnel charged with its maintenance do not track or have the capability to track and communicate changes in inventory
 - No formal process for maintaining or issuing of supplies, keys, or locks at Frank Crowley Carpenter Workshop & Locksmith, Basement and South Tower Jail.
 - WASP inventory system passwords are shared
 - North Tower is the only location with controlled access limited to authorized personnel. The supply room is closed an hour for lunch.
 - The WASP system used by North Tower does not include all supplies.
 - Cost of inventory all items are not recorded and maintained in the WASP application.
 - Some areas are not labeled by item name and/or part number for easy identification.
 - Items at several locations are used by any Facilities employee as needed with no formal check out procedures.
 - Obsolete inventory is not periodically assessed for transfer to surplus, removed and segregated from useable inventory, or labeled as obsolete for later removal. The risk of maintaining obsolete inventory is reduced space for useful inventory, lost time locating useable inventory among obsolete inventory, and lost revenue from the sale of obsolete items to scrap dealers and resellers.
 - Facilities employees working at HHS clock in and out at Cook Chill. Employees also leave the HHS building between 2:45 PM to 3:00 PM to drive to Cook Chill to clock out.
 - The elevator at Administration allows anyone to access the basement level without an access key. Filters and belts are not in a secured/locked area. Additional electrical and plumbing supplies are stored in an unlocked office.
10. Facilities Management issued 831 Pick-up Purchase Orders (PUPO) in FY2015 as of September 2, 2015 totaling \$170,785.94. This is an increase of 5% from the prior fiscal year at the same point. The following issues were noted:
- Pickup Purchase Orders were not issued to Supervisors in sequential order by Facilities Administration.
 - Two instances where the PUPO issuance log contains errors, as sequence ranges checked out by personnel were not consistent with the PUPO forms provided.
 - Ten instances where the PUPO number was incorrectly entered into Oracle's allocation description.
 - One PUPO submitted late for processing by Facilities with the invoice date not agreeing to the date posted in Oracle PUPO. The result is loss of savings (missed discount).

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- One instance where the PUPO invoice hardcopy could not be located.
 - One instance where the PUPO number was incorrectly entered into Oracle.
 - Four voided items did not have an explanation noted on the voided purchase requisition.
11. Monthly janitorial supply distribution summary reports for October 2014 and July 2015 (generated by Facilities to allocate janitorial expense amount to various departments) were reviewed on a test basis. The janitorial reports were traced to Excel sheets and to issue documents (pre-numbered Requisition on Storekeeper for Janitorial Supplies Supply forms or order form if requisition form was unavailable) maintained by Facilities.
- There are no controls to ensure all issued requisitions are accounted for in accordance with County policies. In addition, verification of expense amounts against requisition quantities and amounts is nonexistent.
 - October 2014 total has a variance overage of \$64.34 due to various unrecorded requisition distributions, quantity changes, and supply items errors.
 - July 2015 total was understated by a total of \$5,748.01 primarily due to Kays South Tower 7/10/15 order total of \$2,526.66 and 7/31/15 order total of \$2,532.54 being omitted from the distribution report remitted to Financial Audit for allocation as well as the Kitchen 7/31/15 order for \$530.30 being omitted.

Recommendations

1. Inventory records should be established and recorded timely and accurately for all locations. Management should consider implementing the use of procurement cards and order items only as needed to effectively utilize county resources. Personnel obtaining supplies should be required to sign a pre-numbered Record of Material Issued Form. All photocopy forms received by email or fax from departments should be recorded on a pre-numbered Record of Material Issued Form.
2. Inventory should be maintained at an adequately safeguarded centralized location under the control of a supply inventory clerk. Remote sites should have limited quantities of inventory items on hand, be adequately safeguarded with limited access, and require supporting documentation to justify replenishment from the centralized location. Written procedures for proper inventory controls should be developed (updated annually) and implemented for use by properly trained staff at all locations.
3. Migration of inventory tracking to the WASP barcode system should be completed and expanded to include inventories for all locations to capture all inventory items, including special orders, received and requisitioned on a real time basis. An inventory count should be performed when migrating to a new system to ensure new system reflects an accurate inventory count. The WASP barcode system should assign issued receipt numbers sequentially and missing receipt numbers should be identified monthly noting the reason for unused receipt numbers. The WASP barcode system should include unit price of inventory items.
4. Facilities Management and Public Service Program should perform periodic inventory counts during the fiscal year, updating inventory records for all locations with **current unit prices** and **quantities** on hand. Inventory items at all locations should be examined periodically to identify obsolete items. Obsolete items should be transferred to surplus and sold at County auction.

5. Inventory items should be maintained at the lowest quantities needed to efficiently support County operations. Supervisors approving requisitions should be aware of current inventories on hand for all locations. An electronic inventory file should be periodically updated to a network drive accessible by each supervisor. Use of Pick-up POs should be limited, authorized only after verification that supplies on hand does not currently exist, and reviewed periodically to determine if specific supplies on hand should be increased slightly to reduce the number of Pick-Up POs and to obtain the lowest price for Dallas County. Random spot checks for proper supply usage should be performed.

***Response Public Service Program:** Inventory levels are kept down because of shelf life and other products.*

6. A copy of Pick-Up POs, including voided or canceled ones, should be maintained by Facilities and Public Service. Annually, Facilities and Public Service should account for all unused Pick-Up PO forms that have been issued to the various locations.

***Response Public Service Program:** All documents are scanned and stored on the Public Service Program Coordinator's computer and the common drive.*

7. A formal process should be used to identify and remove obsolete products.
8. Facilities should enforce a policy where storeroom access is physically secured by locking access points to inventory, inventory is restricted to authorized personnel, and management monitors access to reduce instances of theft and shrinkage. Lunch schedules for North Tower Supply Room staff should be staggered to ensure personnel are available to issue supply items.
9. Facilities Management should enforce Dallas County code Sec. 82-176. (b) - Time clock utilization, by establishing a policy where Facilities personnel clock in and out at the work area location the employee is stationed. By enforcing Dallas County Code, Facilities Management has an opportunity to allocate approximately 360 hours to various projects within the County rather than continuing current practice which results in lost productivity.

Summary

This review is intended to support management of this office in evaluating internal controls over inventory records. A corrective action plan reflecting enhanced controls should be implemented. The WASP inventory system should be fully implemented at all locations and the barcode scan activated in order to more accurately account for inventory items and aid in the physical count.

Highest areas of risk which need to be addressed include: lack of complete and accurate perpetual inventory control records; excessive inventory quantities/values including obsolete items; and limited management review and oversight over inventory stock.

Emphasis on outlined procedures should provide for improved inventory control processes. Consideration of all issues and weaknesses should be incorporated as a self-assessment tool in testing functionality of inventory and barcode systems. Adherence to and follow-through with the recommendations should strengthen internal control and compliance with Dallas County policies and procedures.

DESCRIPTION	*NORTH TOWER (current year counts partially provided)		*E GEORGE ALLEN		***QUALITY ASSURANCE (current year counts and values not provided)		**Frank Crowley Carpenter Shop (current year values partially provided) & Locksmith		€** Frank Crowley Basement & South Tower Jail (majority of current year values not provided)		*E Public Service (current year counts and values partially provided)		*E HEALTH AND HUMAN SERVICES		*** ELECTRICIAN'S WORKSHOP (current year counts and values not provided by Facilities)		RECORDS / ADMINISTRATION BUILDING		FY2015 INVENTORY		FY2014 INVENTORY		FY15 INCREASE (DECREASE) COMPARED TO FY14	
	ACTUAL COUNT	ESTIMATED VALUE	ACTUAL COUNT	ESTIMATED VALUE	ACTUAL COUNT	ESTIMATED VALUE	ACTUAL COUNT	ESTIMATED VALUE	ACTUAL COUNT	ESTIMATED VALUE	ACTUAL COUNT	ESTIMATED VALUE	ACTUAL COUNT	ESTIMATED VALUE	ACTUAL COUNT	ESTIMATED VALUE	ACTUAL COUNT	ESTIMATED VALUE	ADJUSTED COUNT	ACTUAL VALUE	ADJUSTED COUNT	ADJUSTED VALUE	ADJUSTED COUNT	ADJUSTED VALUE
BALLAST	163	\$ 2,694.64	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	295	\$ 2,010.55	0	\$ -	0	\$ -	458.00	\$ 4,705.19	59.00	\$ 552.50	399	\$ 4,152.69
BEARINGS	0	-	4	381.68	0	-	0	-	0	\$ -	0	\$ -	164	7,595.04	0	-	22	2,918.87	190.00	10,895.59	191.00	9,081.00	(1)	1,814.59
BELTS	1,514	14,197.40	257	4,135.10	321	2,797.35	0	-	107	\$ 1,339.13	0	\$ -	226	1,845.97	0	-	394	4,049.15	2,819.00	28,364.10	2,530.00	24,848.95	289	3,515.15
CHEMICAL	1,564	12,611.56	6	65.34	50	332.20	33	395.83	25	\$ 207.88	664	\$ 10,841.07	102	772.07	69	903.74	142	379.51	2,655.00	26,509.20	2,856.08	18,716.36	(201)	7,792.84
ELECTRICAL	66,628	119,334.02	6,536	44,700.64	308	83,487.07	0	-	3,893	\$ 26.81	0	\$ -	6,680	24,953.50	4,746	77,476.60	4,190	31,449.31	92,980.55	381,427.95	99,992.05	444,918.05	(7,012)	(63,490.10)
EQUIPMENT	120	42,023.27	0	-	0	-	361	250.00	343	\$ -	0	\$ -	0	-	0	-	0	0	824.00	42,273.27	95.00	22,001.47	729	20,271.80
FASTENERS	213,864	18,886.49	2,333	491.62	11,967	3,059.51	198,187	8,812.85	1,862	\$ -	0	\$ -	13,362	725.60	1,414	305.80	1,589	142.95	444,578.00	32,424.82	403,974.00	47,637.97	40,604	(15,213.15)
FILTERS	84	693.00	1,945	7,494.78	0	-	0	-	712	\$ 261.69	0	\$ -	407	1,882.49	0	-	323	3,428.98	3,471.00	13,760.94	4,542.00	24,466.45	(1,071)	(10,705.51)
HARDWARE	11,207	64,400.72	0	-	1,899	1,276.24	3,827	2,267.94	9,115	\$ 428.00	119,321	\$ 43,752.40	0	-	6	642.02	56	1,424.98	145,431.00	114,192.30	37,639.14	151,989.35	107,792	(37,797.05)
JANITORIAL	6,166	83,968.52	20	217.62	11	297.10	0	-	87	\$ 2,300.79	0	\$ -	0	-	0	-	0	0	6,284.00	86,784.03	5,727.00	149,263.09	557	(62,479.06)
KEYS/LOCKS	0	-	14,537	12,939.25	0	-	10,099	40,389.21	0	\$ -	0	\$ -	4,800	5,047.45	0	-	0	0	29,436.00	58,375.91	22,515.00	88,188.84	6,921	(29,812.93)
LIGHTING	12,785	99,265.33	2,495	11,903.26	0	-	0	-	1,591	\$ 5,231.08	0	\$ -	1,714	6,516.07	260	3,026.62	2,041	22,259.47	20,886.00	148,201.83	17,118.00	143,833.04	3,768	4,368.79
LUMBER	0	-	0	-	0	-	608	3,700.60	321	\$ 4,987.78	0	\$ -	0	-	0	-	0	0	929.00	8,688.38	853.50	13,477.28	76	(4,788.90)
PAINT	507	2,863.50	0	-	29	195.72	41	291.21	291	\$ 21.21	1,036	\$ 16,456.22	498	2,845.35	30	414.57	0	0	2,141.00	23,066.57	1,913.38	25,399.01	228	(2,332.44)
PIPE (Feet)	0	-	8	29.71	1,032	7,489.04	198	3,510.50	0	\$ -	0	\$ -	0	-	0	-	57	134.97	1,295.00	11,164.22	1,180.00	12,935.01	115	(1,770.79)
PLUMBING	31,073	126,143.69	2,919	22,192.15	3,332	10,761.74	0	-	10,282	\$ 4,425.77	0	\$ -	2,006	12,786.89	0	-	1,081	8,853.54	50,693.00	185,163.78	80,572.00	435,068.45	(29,879)	(249,904.67)
REFRIGERANT	152	5,621.62	0	-	0	-	0	-	0	\$ -	0	\$ -	0	-	0	-	2	7.14	154.00	5,628.76	128.70	785.21	25	4,843.55
TILE - CEILING	344	673.84	1,327	4,974.22	0	-	0	-	41.5	\$ -	0	\$ -	235	365.06	0	-	20	34.40	1,967.50	6,047.52	1,527.00	3,161.22	441	2,886.30
WIRE (500 ft roll)	189	¥ 11,075.51	31.3	¥ 1,574.51	0	-	0	-	32.6	¥ 2,069.22	0	\$ -	29.8	¥ 1,968.83	36.6	¥ 2,208.14	6	¥ 226.03	325.31	19,122.24	421.85	23,627.14	(96.54)	(4,504.90)
TOTAL	346,360	\$ 604,453.11	32,418.3	\$ 111,099.88	18,949	\$ 109,695.97	213,354	\$ 59,618.14	28,090.66	\$ 16,290.37	121,342	\$ 76,037.47	30,518.8	\$ 69,314.87	6,561.6	\$ 84,977.49	9,923	\$ 75,309.30	807,517.36	\$ 1,206,796.60	683,834.70	\$ 1,639,950.38	123,682.66	\$ (433,153.78)

Additional Adjustment for Non-Sampled Items	\$ -
Pre-Obsolete Adjusted Inventory Value	\$ 1,206,796.60
Adjustment for Obsolete Inventory	30% (\$362,038.98)
Final Adjusted Facilities Inventory Value	\$844,757.62

* = current year counts partially provided
 ** = current year values partially provided
 *** = current year counts and values not provided
 € = current year counts and values partially provided
 € = Supplies stored at Frank Crowley South Tower Jail and Basement previously unknown to Auditors
 ¥ = Converted feet to per ft roll for comparison
 V = Values are estimated due to no or limited current unit prices provided by Facilities. Values for some items could not be determined.

<u>ELECTRICAL</u>	<u>FASTENERS</u>	<u>HARDWARE</u>	<u>JANITORIAL</u>
CONNECTORS	BOLTS,	BATTERIES,	ASHTRAYS,
, COVERS,	NUTS,	BEARINGS,	BROOM,
FUSES,	SCREWS,	BITS, FLAGS,	BRUSH,
LAMPHOLDER	WASHERS	SAFETY	FLOOR
S, SWITCHES,		ITEMS,	PADS,
WIRE NUTS		TAPE	MOPS,
			PAPERTOWE
			LS SOAP,
			SPRAY
			DEODORANT
			S,
			TOILETRIES,
			TRASH CAN

North Tower (Incomplete/ inaccurate FY15 Data Provided by Facilities)						North Tower (Incomplete/ inaccurate FY15 Data Provided by Facilities)					North Tower		
Items	Facilities Reported (Total)	Facilities Did Not Update and/or Take a Complete Inventory	Auditors Count (Actual) of items	Variance Facilities Sample Count Overstated (Understated)	Percentage Facilities Sample Count Overstated (Understated)	Facilities Reported Value (Estimated)	Facilities Value (Sample)	Auditors Value (Estimated)	Variance Facilities Sample Value Overstated (Understated)	Percentage Facilities Sample Value Overstated (Understated)	Number of Unique Items	Quantity without Prices	Number of Unique Items without Prices
Ballast	0	Complete Count by Audit	163	unable to calculate		\$ -	\$ -	\$ 2,694.64	\$ (2,694.64)	unable to calculate	3	0	0
Belts	1,463	Complete Count by Audit	1,514	(51)	-3.49%	\$ 12,289.10	\$ 12,289.10	\$ 14,197.40	\$ (1,908.30)	158.33%	141	0	0
Chemical	32	Complete Count by Audit	1,564	(1,532)	-4788%	\$ 1,640.38	\$ 1,640.38	\$ 12,611.56	\$ (10,971.18)	258.33%	116	0	0
Electrical	337	Complete Count by Audit	66,628	(66,291)	-19671%	\$ 21,603.26	\$ 21,603.26	\$ 119,334.02	\$ (97,730.76)	358.33%	875	0	0
Equipment	0	Complete Count by Audit	120	unable to calculate		\$ -	\$ -	\$ 42,023.27	\$ (42,023.27)	unable to calculate	80	0	0
Fasteners	210	Complete Count by Audit	213,864	(213,654)	-101740%	\$ 12.90	\$ 12.90	\$ 18,886.49	\$ (18,873.59)	558.33%	460	0	0
Filters	0	Complete Count by Audit	84	unable to calculate		\$ -	\$ -	\$ 693.00	\$ (693.00)	unable to calculate	1	0	0
Hardware	464	Complete Count by Audit	11,207	(10,743)	-2315%	\$ 21,997.11	\$ 21,997.11	\$ 64,400.72	\$ (42,403.61)	758.33%	444	0	0
Janitorial	1,365	Complete Count by Audit	6,166	(4,801)	-352%	\$ 47,248.89	\$ 47,248.89	\$ 83,968.52	\$ (36,719.63)	858.33%	44	0	0
Lighting	756	Complete Count by Audit	12,785	(12,029)	-1591%	\$ 34,669.06	\$ 34,669.06	\$ 99,265.33	\$ (64,596.27)	958.33%	114	0	0
Paint	0	Complete Count by Audit	507	unable to calculate		\$ -	\$ -	\$ 2,863.50	\$ (2,863.50)	unable to calculate	31	0	0
Pipe	0	Complete Count by Audit	0	0		\$ -	\$ -	\$ -	\$ -	unable to calculate	0	0	0
Plumbing	568	Complete Count by Audit	31,073	(30,505)	-5371%	\$ 44,371.15	\$ 44,371.15	\$ 126,143.69	\$ (81,772.54)	1258.33%	823	0	0
Refrigerant	0	Complete Count by Audit	152	unable to calculate		\$ -	\$ -	\$ 5,621.62	\$ (5,621.62)	unable to calculate	7	0	0
Tile - Ceiling	0	Complete Count by Audit	344	unable to calculate		\$ -	\$ -	\$ 673.84	\$ (673.84)	unable to calculate	2	0	0
Wire	197.1	Complete Count by Audit	189	8	4.11%	\$ 9,016.19	\$ 9,016.19	\$ 11,075.51	\$ (2,059.32)	1558.33%	60	0	0
Totals	5,392.10		346,360	(339,598)		\$ 192,848.04	\$ 192,848.04	\$ 604,453.11	\$ (411,605.07)		3,201	0	0

converted wire for to 500 ft unit of measure per roll

North Tower Value Not Sampled

George Allen (Incomplete FY15 Data Provided by Facilities)						George Allen (Incomplete FY15 Data Provided by Facilities)					George Allen		
Items	Facilities Reported (Total)	Sample Items from Facilities Reported Count	Auditors Count (Actual) of items	Variance Facilities Sample Count Overstated (Understated)	Percentage Facilities Sample Count Overstated (Understated)	Facilities Reported Value (Estimated)	Facilities Value (Sample)	Auditors Value (Estimated)	Variance Facilities Sample Value Overstated (Understated)	Percentage Facilities Sample Value Overstated (Understated)	Number of Unique Items	Quantity without Prices	Number of Unique Items without Prices
Bearings	3	Complete Count by Audit	4	(1)	-33.33%	\$ -	\$ -	\$ 381.68	\$ (381.68)		2	0	0
Belts	203	Complete Count by Audit	257	(54)	-26.60%	\$ 3,441.23	\$ 3,441.23	\$ 4,135.10	\$ (693.87)	-20.16%	99	0	0
Chemical	0	Complete Count by Audit	6	(6)	unable to calculate	\$ -	\$ -	\$ 65.34	\$ (65.34)		4	0	0
Electrical	5,056	Complete Count by Audit	6,536	(1,480)	-29.27%	\$ 55,930.17	\$ 55,930.17	\$ 44,700.64	\$ 11,229.53	20.08%	571	2,833	329
Fasteners	1,205	Complete Count by Audit	2,333	(1,128)	-93.61%	\$ 702.83	\$ 702.83	\$ 491.62	\$ 211.21	30.05%	34	0	0
Filters	984	Complete Count by Audit	1,945	(961)	-97.66%	\$ 2,987.65	\$ 2,987.65	\$ 7,494.78	\$ (4,507.13)	-150.86%	16	0	0
Hardware	0	Complete Count by Audit	0	0	N/A	\$ -	\$ -	\$ -	\$ -		0	0	0
Janitorial	3	Complete Count by Audit	20	(17)	-566.67%	\$ 20.67	\$ 20.67	\$ 217.62	\$ (196.95)	-952.83%	3	0	0
Keys/Locks	12,124	Complete Count by Audit	14,537	(2,413)	-19.90%	\$ 11,411.01	\$ 11,411.01	\$ 12,939.25	\$ (1,528.24)	-13.39%	156	2,974	30
Lighting	2,419	Complete Count by Audit	2,495	(76)	-3.14%	\$ 19,522.32	\$ 19,522.32	\$ 11,903.26	\$ 7,619.06	39.03%	131	1,154	76
Pipe	4	Complete Count by Audit	8	(4)	-100.00%	\$ 21.44	\$ 21.44	\$ 29.71	\$ (8.27)	-38.57%	4	0	0
Plumbing	1,909	Complete Count by Audit	2,919	(1,010)	-52.91%	\$ 35,842.86	\$ 35,842.86	\$ 22,192.15	\$ 13,650.71	38.08%	453	1,756	286
Tile - Ceiling	1,225	Complete Count by Audit	1,327	(102)	-8.33%	\$ 4,508.35	\$ 4,508.35	\$ 4,974.22	\$ (465.87)	-10.33%	7	0	0
Wire	0	Complete Count by Audit	31.3	(31)	unable to calculate	\$ -	\$ -	\$ 1,574.51	\$ (1,574.51)		21	0	0
Totals	25,135		32,418.3	(7,283)		\$ 134,388.53	\$ 134,388.53	\$ 111,099.88	\$ 23,288.65		1,501	8,717	721

converted wire for to 500 ft unit of measure per roll

George Allen Value Not Sampled

Quality Assurance (No FY15 Data Provided by Facilities)						Quality Assurance (No FY15 Data Provided by Facilities)					Quality Assurance		
Items	Facilities Reported (Total)	Sample Items from Facilities Reported Count	Auditors Count (Actual) of items	Variance Facilities Sample Count Overstated (Understated)	Percentage Facilities Sample Count Overstated (Understated)	Facilities Reported Value (Not Provided)	Facilities Value (Sample)	Auditors Value (Estimated)	Variance Facilities Sample Value Overstated (Understated)	Percentage Facilities Sample Value Overstated (Understated)	Number of Unique Items	Quantity without Prices	Number of Unique Items without Prices
Belts	0	Complete Count by Audit	321	unable to calculate		\$ -	not provided	\$ 2,797.35	unable to calculate		84	0	0
Chemical	0	Complete Count by Audit	50	unable to calculate		\$ -	not provided	\$ 332.20	unable to calculate		9	0	0
Electrical	0	Complete Count by Audit	308	unable to calculate		\$ -	not provided	\$ 83,487.07	unable to calculate		6	0	0
Fasteners	0	Complete Count by Audit	11,967	unable to calculate		\$ -	not provided	\$ 3,059.51	unable to calculate		73	0	0
Hardware	0	Complete Count by Audit	1,899	unable to calculate		\$ -	not provided	\$ 1,276.24	unable to calculate		11	0	0
Janitorial	0	Complete Count by Audit	11	unable to calculate		\$ -	not provided	\$ 297.10	unable to calculate		4	0	0
Paint	0	Complete Count by Audit	29	unable to calculate		\$ -	not provided	\$ 195.72	unable to calculate		12	0	0
Pipe	0	Complete Count by Audit	1,032	unable to calculate		\$ -	not provided	\$ 7,489.04	unable to calculate		22	0	0
Plumbing	0	Complete Count by Audit	3,332	unable to calculate		\$ -	not provided	\$ 10,761.74	unable to calculate		112	0	0
Totals	0		18,949			\$ -		\$ 109,695.97			333	0	0

Quality Assurance Value Not Sampled

Frank Crowley Carpenter Shop & Locksmith (Incomplete FY15 Data Provided by Facilities)						Frank Crowley Carpenter Shop & Locksmith (Incomplete FY15 Data Provided by Facilities)					Frank Crowley Carpenter Shop & Locksmith		
Items	Facilities Reported (Total)	Sample Items from Facilities Reported Count	Auditors Count (Actual) of items	Variance Facilities Sample Count Overstated (Understated)	Percentage Facilities Sample Count Overstated (Understated)	Facilities Reported Value (Estimated)	Facilities Value (Sample)	Auditors Value (Estimated)	Variance Facilities Sample Value Overstated (Understated)	Percentage Facilities Sample Value Overstated (Understated)	Number of Unique Items	Quantity without Prices	Number of Unique Items without Prices
Chemical	30	Complete Count by Audit	33	(3)	-10.00%	\$ 364.23	\$ 364.23	\$ 395.83	\$ (31.60)	-8.68%	22	0	0
Equipment	384	Complete Count by Audit	361	23	5.99%	\$ 200.00	\$ 200.00	\$ 250.00	\$ (50.00)	-25.00%	138	358	136
Fasteners	136,230	Complete Count by Audit	198,187	(61,957)	-45.48%	\$ 10,060.98	\$ 10,060.98	\$ 8,812.85	\$ 1,248.13	12.41%	602	131,082	476
Hardware	6,847	Complete Count by Audit	3,827	3,020	44.11%	\$ 3,198.04	\$ 3,198.04	\$ 2,267.94	\$ 930.10	29.08%	225	3,683	213
Keys/Locks	9,430	Complete Count by Audit	10,099	(669)	-7.09%	\$ 38,757.26	\$ 38,757.26	\$ 40,389.21	\$ (1,631.95)	-4.21%	254	0	0
Lumber	597	Complete Count by Audit	608	(11)	-1.84%	\$ 3,889.90	\$ 3,889.90	\$ 3,700.60	\$ 189.30	4.87%	55	459.6	31
Paint	79	Complete Count by Audit	41	38	48.10%	\$ 609.61	\$ 609.61	\$ 291.21	\$ 318.40	52.23%	12	22	14
Pipe	0	Complete Count by Audit	198	(198)	N/A	\$ -	\$ -	\$ 3,510.50	\$ (3,510.50)	N/A	20	0	0
Totals	153,597.00		213,354.00	(59,757.00)	-38.91%	\$ 57,080.02	\$ 57,080.02	\$ 59,618.14	\$ (2,538.12)	-4.45%	1,328	135,604.6	870

Carpenter Shop Value Not Sampled

Frank Crowley Basement & South Tower Jail (Incomplete FY15 Data Provided by Facilities)						Frank Crowley Basement & South Tower Jail (Incomplete FY15 Data Provided by Facilities)					Frank Crowley Basement & South Tower Jail		
Items	Facilities Reported (Total)	Sample Items from Facilities Reported Count	Auditors Count (Actual) of items	Variance Facilities Sample Count Overstated (Understated)	Percentage Facilities Sample Count Overstated (Understated)	Facilities Reported Value (Estimated)	Facilities Value (Sample)	Auditors Value (Estimated)	Variance Facilities Sample Value Overstated (Understated)	Percentage Facilities Sample Value Overstated (Understated)	Number of Unique Items	Quantity without Prices	Number of Unique Items without Prices
Belts	69	Complete Count by Audit	107	(38)	-55.07%	\$ 877.85	\$ 877.85	\$ 1,339.13	\$ (461.28)	-52.55%	17	0	0
Chemical	9	Complete Count by Audit	25	(16)	-177.78%	\$ 66.78	\$ 66.78	\$ 207.88	\$ (141.10)	-211.29%	6	0	0
Electrical	3,512.4	Complete Count by Audit	3,892.55	(380)	-10.82%	\$ 27.76	\$ 27.76	\$ 26.81	\$ 0.95	3.42%	295	3,829.55	291
Equipment	179	Complete Count by Audit	343	(164)	-91.62%	\$ -	\$ -	\$ -	\$ -	N/A	67	343	67
Fasteners	8,042	Complete Count by Audit	1,862	6,180	76.85%	\$ -	\$ -	\$ -	\$ -	N/A	8	1,862	8
Filters	0	Complete Count by Audit	712	(712)	unable to calculate	\$ -	\$ -	\$ 261.69	\$ (261.69)	N/A	9	468	8
Hardware	5,037	Complete Count by Audit	9,115	(4,078)	-80.96%	\$ -	\$ -	\$ 428.00	\$ (428.00)	N/A	492	9,104	490
Janitorial	22	Complete Count by Audit	87	(65)	-295.45%	\$ 773.30	\$ 773.30	\$ 2,300.79	\$ (1,527.49)	-197.53%	6	0	0
Lighting	452	Complete Count by Audit	1,591	(1,139)	-251.99%	\$ -	\$ -	\$ 5,231.08	\$ (5,231.08)	N/A	49	1,026	44
Plumbing	3,108	Complete Count by Audit	10,282	(7,174)	-230.82%	\$ 2,159.43	\$ 2,159.43	\$ 4,425.77	\$ (2,266.34)	-104.95%	383	8,926	349
Tile - Ceiling	45	Complete Count by Audit	41.5	4	7.78%	\$ -	\$ -	\$ -	\$ -	N/A	5	41.5	5
Wire	0	Complete Count by Audit	32.61	(33)	unable to calculate	\$ -	\$ -	\$ 2,069.22	\$ (2,069.22)	N/A	23	0.0	0
Totals	20,475.40		28,090.66	(7,615)	-37.19%	\$ 3,905.12	\$ 3,905.12	\$ 16,290.37	\$ (12,385.25)	-317.15%	1,360	25,600.05	1,262

converted wire for to 500 ft unit of measure per roll

Basement and South Tower Value Not Sampled

Public Service (Partial FY15 Data Provided by Public Service Supervisor)						Public Service (Partial FY15 Data Provided by Public Service Supervisor)					Public Service		
Items	Facilities Reported (Total)	Sample Items from Facilities Reported Count	Auditors Count (Actual) of items	Variance Facilities Sample Count Overstated (Understated)	Percentage Facilities Sample Count Overstated (Understated)	Facilities Reported Value (Estimated)	Facilities Value (Sample)	Auditors Value (Estimated)	Variance Facilities Sample Value Overstated (Understated)	Percentage Facilities Sample Value Overstated (Understated)	Number of Unique Items	Quantity without Prices	Number of Unique Items without Prices
Chemicals	0	Complete Count by Audit	664	(664)	count not provided	\$ -	\$ -	\$ 10,841.07	\$ (10,841.07)	N/A	40	0	0
Hardware	13,784	Complete Count by Audit	119,321	(105,537)	-765.65%	\$ 49,310.20	\$ 49,310.20	\$ 43,752.40	\$ 5,557.80	11.27%	201	106,799	151
Lumber	92	Complete Count by Audit	321	(229)	-248.91%	\$ 302.63	\$ 302.63	\$ 4,987.78	\$ (4,685.15)	-1548.14%	12	0	0
Paint	1,327	Complete Count by Audit	1,036	291	21.93%	\$ 20,146.86	\$ 20,146.86	\$ 16,456.22	\$ 3,690.64	18.32%	73	0	0
Totals	15,203.00		121,342.00	(106,139)	-698.15%	\$ 69,759.69	\$ 69,759.69	\$ 76,037.47	\$ (6,277.78)	-9.00%	326	106,799	151

Public Service Value Not Sampled

Health & Human Services (Partial FY15 Data Provided by Facilities)						Health & Human Services (Partial FY15 Data Provided by Facilities)					Health & Human Services		
Items	Facilities Reported (Total)	Sample Items from Facilities Reported Count	Auditors Count (Actual) of items	Variance Facilities Sample Count Overstated (Understated)	Percentage Facilities Sample Count Overstated (Understated)	Facilities Reported Value (Estimated)	Facilities Value (Sample)	Auditors Value (Estimated)	Variance Facilities Sample Value Overstated (Understated)	Percentage Facilities Sample Value Overstated (Understated)	Number of Unique Items	Quantity without Prices	Number of Unique Items without Prices
Ballast	344	Complete Count by Audit	295	49	14.24%	\$ 3,960.60	\$ 3,960.60	\$ 2,010.55	\$ 1,950.05	49.24%	32	54	8
Bearings	345	Complete Count by Audit	164	181	52.46%	\$ 11,399.45	\$ 11,399.45	\$ 7,595.04	\$ 3,804.41	33.37%	49	0	0
Belts	207	Complete Count by Audit	226	(19)	-9.18%	\$ 1,617.22	\$ 1,617.22	\$ 1,845.97	\$ (228.75)	-14.14%	49	11	4
Chemicals	182	Complete Count by Audit	102	80	43.96%	\$ 978.62	\$ 978.62	\$ 772.07	\$ 206.55	21.11%	27	6	5
*Electrical	453	Complete Count by Audit	6,680	(6,227)	-1374.61%	\$ 10,932.43	\$ 10,932.43	\$ 24,953.50	\$ (14,021.07)	-128.25%	312	1,609	59
Fasteners	0	Complete Count by Audit	13,362	(13,362)	unable to calculate	\$ -	not provided	\$ 725.60	\$ (725.60)	N/A	135	0	0
Filters	0	Complete Count by Audit	407	(407)	unable to calculate	\$ -	not provided	\$ 1,882.49	\$ (1,882.49)	N/A	20	0	0
Keys/Locks	0	Complete Count by Audit	4,800	(4,800)	unable to calculate	\$ -	not provided	\$ 5,047.45	\$ (5,047.45)	N/A	74	0	0
Lighting	941	Complete Count by Audit	1,714	(773)	-82.15%	\$ 6,230.62	\$ 6,230.62	\$ 6,516.07	\$ (285.45)	N/A	112	869	57
Paint	0	Complete Count by Audit	498	(498)	unable to calculate	\$ -	not provided	\$ 2,845.35	\$ (2,845.35)	N/A	25	3	3
Plumbing	0	Complete Count by Audit	2,006	(2,006)	unable to calculate	\$ -	not provided	\$ 12,786.89	\$ (12,786.89)	N/A	132	634	37
Tile - Ceiling	0	Complete Count by Audit	235	(235)	unable to calculate	\$ -	not provided	\$ 365.06	\$ (365.06)	N/A	10	50	6
Wire	0	Complete Count by Audit	29.8	(30)	unable to calculate	\$ -	not provided	\$ 1,968.83	\$ (1,968.83)	N/A	34	0	0
Totals	2,472		30,518.80	(28,047)	-1134.58%	\$ 35,118.94	\$ 35,118.94	\$ 69,314.87	\$ (34,195.93)	-97.37%	1,011	3,236	179

*Includes circuit breakers, parts, motors, plates/covers, mold parts, wiring and fuses.

HHS Value Not Sampled

Electrician's Workshop (No FY15 Data Provided By Facilities)						Electrician's Workshop (No FY15 Data Provided By Facilities)					Electrician's Workshop		
Items	Facilities Reported (Total)	Sample Items from Facilities Reported Count	Auditors Count (Sample)	Variance Facilities Sample Count Overstated (Understated)	Percentage Facilities Sample Count Overstated (Understated)	Facilities Reported Value (Estimated)	Facilities Value (Sample)	Auditors Value (Estimated)	Variance Facilities Sample Value Overstated (Understated)	Percentage Facilities Sample Value Overstated (Understated)	Number of Unique Items	Quantity without Prices	Number of Unique Items without Prices
Chemical	-	Complete Count by Audit	69	unable to calculate		\$ -	Not provided	\$ 903.74	unable to calculate		34	0	0
Electrical	-	Complete Count by Audit	4,746	unable to calculate		\$ -	Not provided	\$ 77,476.60	unable to calculate		346	0	0
Fasteners	-	Complete Count by Audit	1,414	unable to calculate		\$ -	Not provided	\$ 305.80	unable to calculate		38	0	0
Hardware	-	Complete Count by Audit	6	unable to calculate		\$ -	Not provided	\$ 642.02	unable to calculate		3	0	0
Lighting	-	Complete Count by Audit	260	unable to calculate		\$ -	Not provided	\$ 3,026.62	unable to calculate		30	0	0
Paint	-	Complete Count by Audit	30	unable to calculate		\$ -	Not provided	\$ 414.57	unable to calculate		23	0	0
Wire	-	Complete Count by Audit	36.6	unable to calculate		\$ -	Not provided	\$ 2,208.14	unable to calculate		33	0	0
Totals	0.00		6,561.60	0.00		\$ -		\$ 84,977.49	\$ -		507	0	0

converted wire for to 500 ft unit of measure per roll

Electrician's Work Shop Value Not Sampled

Records/Administration Building (FY15 Data Provided)						Records/Administration Building (FY15 Data Provided)					Records/Administration Building		
Items	Facilities Reported (Total)	Sample Items from Facilities Reported Count	Auditors Count (Sample)	Variance Facilities Sample Count Overstated (Understated)	Percentage Facilities Sample Count Overstated (Understated)	Facilities Reported Value	Facilities Value (Sample)	Auditors Estimated Value	Variance Facilities Value Overstated (Understated)	Percentage Value Overstated (Understated)	Number of Unique Items	Quantity without Prices	Number of Unique Items without Prices
Bearings	20	Complete Count by Audit	22	(2)	-10.00%	\$ 2,699.12	\$ 2,699.12	\$ 2,918.87	\$ (219.75)	-8.14%	10	0	0
Belts	377	Complete Count by Audit	394	(17)	-4.51%	\$ 4,727.36	\$ 4,727.36	\$ 4,049.15	\$ 678.21	14.35%	110	0	0
Chemical	22	Complete Count by Audit	142	(120)	-545.45%	\$ 262.46	\$ 262.46	\$ 379.51	\$ (117.05)	-44.60%	45	0	0
Electrical	2,366	Complete Count by Audit	4,190	(1,824)	-77.09%	\$ 27,338.09	\$ 27,338.09	\$ 31,449.31	\$ (4,111.22)	-15.04%	129	1,274	17
Fastener	0	Complete Count by Audit	1,589	(1,589)	count not provided	\$ -	\$ -	\$ 142.95	\$ (142.95)	count not provided	24	265	7
Filters	351	Complete Count by Audit	323	28	7.98%	\$ 2,017.32	\$ 2,017.32	\$ 3,428.98	\$ (1,411.66)	-69.98%	28	0	0
Hardware	78	Complete Count by Audit	56	22	28.21%	\$ 1,808.45	\$ 1,808.45	\$ 1,424.98	\$ 383.47	21.20%	13	12	10
Lighting	471	Complete Count by Audit	2,041	(1,570)	-333.33%	\$ 2,816.23	\$ 2,816.23	\$ 22,259.47	\$ (19,443.24)	-690.40%	85	0	0
Pipe	0	Complete Count by Audit	57	(57)	count not provided	\$ -	\$ -	\$ 134.97	\$ (134.97)	count not provided	12	54	11
Plumbing	275	Complete Count by Audit	1,081	(806)	-293.09%	\$ 2,738.87	\$ 2,738.87	\$ 8,853.54	\$ (6,114.67)	-223.26%	149	36	11
Refrigerant	4	Complete Count by Audit	2	2	50.00%	\$ 659.19	\$ 659.19	\$ 7.14	\$ 652.05	98.92%	1	0	0
Tile - Ceiling	32	Complete Count by Audit	20	12	37.50%	\$ 61.36	\$ 61.36	\$ 34.40	\$ 26.96	43.94%	1	0	0
Wire	17	Complete Count by Audit	6	11	64.71%	\$ 889.86	\$ 889.86	\$ 226.03	\$ 663.83	74.60%	13	0	0
Totals	4,013.0		9,923.0	(5,910)	-147.27%	\$ 46,018.31	\$ 46,018.31	\$ 75,309.30	\$ (29,290.99)	-63.65%	620	1,641	56

converted wire for to 500 ft unit of measure per roll

Grand Totals	226,287.50	807,517.36	\$ 539,118.65	\$ 1,206,796.60	10,187	281,597.65	3,239
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