



**DALLAS COUNTY
COUNTY AUDITOR**

To: Dale Lilley
Director – Facilities Management

From: Virginia Porter *Virginia Porter*
Dallas County Auditor

Subject: Facilities Inventory Report

Date: Issued: October 17, 2011
Released: November 10, 2011

During the period of September 12-16, 2011, our Internal Audit staff performed a limited sample count of the annual physical inventory of electrical, hardware, plumbing, paint, and janitorial supplies at the Facilities Management section of the North Tower-Lew Sterrett Jail, Crowley, George Allen Courts Building, Health and Human Services Building, and Dallas County Public Service Facilities.

Our specific procedures, findings and recommendations are discussed in the attached report. The report is intended for information and for the use of management. We recommend Facilities expand use of the FAMIS inventory system to include all locations. 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.

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

cc: Commissioners Court
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Dallas County, Texas
Facilities Management Department Inventory Report
October 17, 2011

Scope

A limited sample count of the annual physical inventory of the janitorial, hardware, plumbing, paint, and electrical supplies of the Facilities Management Department was performed during the period of September 12-16, 2011. The supplies inventoried are located at the North Tower-Lew Sterrett Complex, Health and Human Services Building, Crowley Courthouse, George Allen Courts Building, and the Dallas County Public Service Facilities.

Background

Facilities Management controls the resources to manage Dallas County's buildings. Principal areas of responsibility include construction, engineering, and building maintenance. Inventory is valued at cost with most county wide usage charges absorbed by Facilities Department No. 1022. Exceptions include hardware, plumbing, etc. used by the jails charged to Quality Assurance Department No. 1028 and janitorial supplies charged-out to each user County department. The Quality Assurance team maintains a separate inventory for items with specific use by the jails.

Procedures

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

- Physically counting items on a sample basis
- Comparing sample count to inventory listing provided by Facilities Management
- Updating unit cost using sampling methodology
- Conducting interviews and observing procedures used to order and issue inventory
- Reviewing Record of Materials Issued Log
- Testing inventory cost allocation to departments

Findings

1. Personnel obtaining supplies are required to sign a Record of Material Issued form for hardware, electrical, and janitorial supplies received. For sample month of June 2011, only 46 of the 75 orders receipted in FAMIS system were issued on a pre-numbered Record of Material Issued form called "Requisition on Storekeeper for Janitor Supplies". Of the remaining 29 orders, 5 were not on any issued form before being receipted into FAMIS system and the other 24 were on photocopied issued forms not pre-numbered.
2. The doors to both North Tower warehouses were left unlocked and propped open during the inventory audit. Non-authorized personnel were observed routinely selecting items from the warehouses. Warehouse 1 has a back door which allows personnel to exit with selected items without having to pass by the check out/authorization desk. The location of Warehouse 2 allows personnel to enter and exit without having to pass by the check out/ authorization desk.

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3. The inventory consists of approximately 4,700 different items with an estimated pre-obsolete value of \$757,951 based on the sample count. A summary of adjusted inventory counts and values is attached as Exhibit A. (An electronic summary is available listing comparisons of the items sampled.) The inventory listings from the FAMIS provided by Facilities Management include quantities and unit prices that were inconsistently updated when items were received and/or issued/used. Inventory listings for the Health and Human Services Building, Crowley Courthouse, George Allen and the Public Service were not provided by Facilities.
4. The sample count performed by the auditors identified a large variance (47,134 items valued at \$150,924) between the FAMIS records and the auditors count for various items, such as fasteners, hardware, chemical, paint, filters, and wire. Reasons for the variance may include: duplicated items within FAMIS; incomplete/inaccurate departmental inventory usage updates to FAMIS; and inventory items taken by Facilities staff without proper completion of requisition or material issued documents. Some items such as pipes were understated on the FAMIS records.
5. Inconsistencies in recording the FAMIS 'Commodity' code and/or 'Part Category' for similar items were noted. For example, refrigerant was recorded as 'Commodity' codes: 'Bulk', 'HVAC', and 'Chemical'.
6. The FAMIS inventory system includes twelve 'test' inventory entries valued at \$11,723 with a quantity count of 379. The inclusion of 'test' in production system results in misleading data files. While separately identified, these items were not considered as part of the calculated variance between Facilities records and the auditors count.
7. Items maintained by Quality Assurance (QA) were well-organized with QA inventory records not updated within the last six months according to QA personnel. Inventory items at North Tower were not as organized as in prior years (Last year, items were easily identified by a bin or part number). Currently, a number of items could only be located by North Tower personnel. Inventory items at the other locations were not maintained in such a way as to allow easy identification and tracking of items. Some items have been unmoved for many years and seem to be unusable or in excess of County needs. No formula or process exists to determine obsolescence.
8. Over 985 Pick-up Purchase Orders (PO) issued in FY2011 as of September 9, 2011. While a decrease of approximately 9% from the prior fiscal year at the same point, we were unable to determine if existing supplies were checked for quantities on hand prior to the use of a Pick-up PO.

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9. Monthly summary reports for March and June 2011 were reviewed on a test basis. Only 12 of the 35 departmental requisition postings could be traced to the Oracle general ledger for accurate recording to proper departments. The remaining 23 departmental requisition postings could not be traced to the Oracle general ledger due to missing issuing documents for janitorial supplies.
10. No transfer list existed for items transferred from Carpenter/Paint Shop to Frank Crowley and Public Service facility due to the shut down of the Carpenter/Paint Shop.

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. Continue migration of inventory tracking to the FAMIS system to include inventories by location to capture all inventory items, including special orders, received and requisitioned on a real time basis. The FAMIS system should assign issued receipt numbers sequentially and missing receipt numbers should be identified monthly noting the reason for unused receipt numbers. The number on the Record of Material Issued form should be entered into the FAMIS application to improve the audit trail.
3. 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 Purchase Orders should be limited, authorized only after verification that supplies on hand do not currently exist, and reviewed periodically to determine if supplies on hand should be increased slightly to reduce the number of pick-up purchase orders and to obtain the lowest price for Dallas County. Random spot checks for proper supply usage should be performed. Usage levels should be identified for janitorial supplies with explanations obtained on peaks exceeding an acceptable range.
4. Facilities Management 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.
Response: Facilities met with a vendor to discuss implementing a barcode scanner system in order to get a better grasp on our inventory. Projected implementation is within the next three months.

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5. Warehouse doors should be kept closed and locked with only authorized personnel permitted in these areas. The setup at each warehouse should require all personnel to pass by the check out/authorized desk to ensure all supplies are accurately issued and charged to departments.

Response: Facilities instituted a “closed door policy” where nobody is allowed in any of the storerooms unless they are escorted at all times by a Supply control employee.

6. Authorized staff should consistently enter the ‘Commodity’ codes and ‘Part Category’ in FAMIS for similar items.
7. Test quantities and test values should be removed from the FAMIS production system. Testing should be completed in a separate non-production environment.
8. Any items transferred from one location to another location should be tracked on a transfer list. The FAMIS system should be updated to identify the accurate location of the item and the previous location.
9. Written procedures related to issuing/using supplies and the FAMIS application should exist and be updated at least annually for all locations. A formal process should be used to identify and remove obsolete product.

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.

| DESCRIPTION | NORTH TOWER | | **GEORGE ALLEN | | QUALITY ASSURANCE | | ***Crowley (current year counts and values not provided by Facilities) | ***Public Service (current year counts and values not provided by Facilities) | HEALTH AND HUMAN SERVICES (current year counts and values not provided by Facilities) | | 2011 INVENTORY | | 2010 INVENTORY | | FY11 INCREASE (DECREASE) COMPARED TO FY10 | | | |
|--------------------|----------------|---------------------|----------------|--------------------|-------------------|---------------------|--|---|---|--------------------|----------------|--------------------|----------------|---------------------|---|---------------------|-----------------|---------------------|
| | ADJUSTED COUNT | ADJUSTED VALUE | DERIVED COUNT | DERIVED VALUE | ADJUSTED COUNT | ADJUSTED VALUE | DERIVED COUNT | DERIVED VALUE | DERIVED COUNT | DERIVED VALUE | DERIVED COUNT | DERIVED VALUE | ADJUSTED COUNT | ADJUSTED VALUE | ADJUSTED COUNT | ADJUSTED VALUE | ADJUSTED COUNT | ADJUSTED VALUE |
| BALLAST | 249 | \$2,531.11 | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 | 376 | \$3,557.54 | 625 | \$6,088.65 | 318 | \$7,670.46 | 307 | (\$1,581.81) |
| BEARINGS | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 | 58 | \$4,280.70 | 58 | \$4,280.70 | 63 | \$4,639.42 | (5) | (\$358.72) |
| BELTS | 2,037 | \$15,755.72 | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 | 249 | \$1,774.08 | 2,286 | \$17,529.80 | 2,089 | \$15,536.97 | 197 | \$1,992.83 |
| CHEMICAL | 2,079 | \$22,257.35 | 0 | \$0.00 | 110 | \$418.38 | 47 | \$222.57 | 229 | \$1,523.81 | 101 | \$481.55 | 2,566 | \$24,903.66 | 2,166 | \$20,978.99 | 400 | \$3,924.67 |
| ELECTRICAL | 49,107 | \$85,859.54 | 0 | \$0.00 | 146 | \$96,760.18 | 214 | \$651.02 | 0 | \$0.00 | 3,819 | \$11,040.24 | 53,286 | \$194,310.98 | 55,205 | \$81,451.75 | (1,919) | \$112,859.23 |
| FASTENERS | 218,062 | \$18,360.79 | 0 | \$0.00 | 909 | \$259.52 | 158,286 | \$21,284.18 | 0 | \$0.00 | 9,215 | \$397.07 | 386,472 | \$40,301.56 | 371,471 | \$33,034.91 | 15,001 | \$7,266.65 |
| FILTERS | 3,488 | \$15,600.78 | 0 | \$0.00 | 123 | \$2,968.93 | 0 | \$0.00 | 0 | \$0.00 | 615 | \$2,449.08 | 4,226 | \$21,018.79 | 6,773 | \$24,992.26 | (2,548) | (\$3,973.47) |
| HARDWARE | 10,765 | \$48,446.32 | 0 | \$0.00 | 2,262 | \$3,414.21 | 35,019 | \$11,228.25 | 7,906 | \$11,146.27 | 0 | \$0.00 | 55,952 | \$74,235.05 | 111,547 | \$64,972.09 | (55,595) | \$9,262.96 |
| JANITORIAL | 5,529 | \$94,067.00 | 0 | \$0.00 | 32 | \$341.47 | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 | 5,561 | \$94,408.47 | 7,064 | \$110,727.72 | (1,503) | (\$16,319.25) |
| KEYS/Locks | 0 | \$0.00 | 9,704 | \$10,862.15 | 0 | \$0.00 | 6,935 | \$7,568.99 | 0 | \$0.00 | 7,853 | \$6,365.78 | 24,492 | \$24,796.92 | 19,031 | \$15,696.78 | 5,461 | \$9,100.14 |
| LAMPS/Lighting | 13,969 | \$38,931.64 | 0 | \$0.00 | 0 | \$0.00 | 94 | \$1,368.03 | 62 | \$166.68 | 1,264 | \$4,371.69 | 15,389 | \$44,838.04 | 17,377 | \$44,609.88 | (1,988) | \$228.16 |
| LUMBER | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 | 90 | \$2,225.09 | 53 | \$431.22 | 0 | \$0.00 | 143 | \$2,656.31 | 290 | \$9,349.39 | (147) | (\$6,693.08) |
| Misc/Caps | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 |
| PAINT | 420 | \$2,408.95 | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 | 619 | \$10,059.40 | 75 | \$1,083.77 | 1,114 | \$13,552.12 | 1,824 | \$20,618.41 | (710) | (\$7,066.29) |
| PIPE (Feet) | 3,420 | \$8,631.70 | 0 | \$0.00 | 488 | \$2,191.11 | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 | 3,908 | \$10,822.81 | 11,668 | \$12,192.50 | (7,760) | (\$1,369.69) |
| PLUMBING | 45,104 | \$97,682.15 | 0 | \$0.00 | 5,946 | \$47,360.70 | 0 | \$0.00 | 0 | \$0.00 | 2,195 | \$7,073.56 | 53,245 | \$152,116.41 | 53,048 | \$135,970.52 | 197 | \$16,145.89 |
| REFRIGERANT | 2,330 | \$16,553.40 | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 | 2,330 | \$16,553.40 | 2,790 | \$20,878.00 | (460) | (\$4,324.60) |
| TILE | 258 | \$473.78 | 0 | \$0.00 | 0 | \$0.00 | 79 | \$113.86 | 0 | \$0.00 | 162 | \$278.64 | 499 | \$866.28 | 959 | \$1,957.96 | (460) | (\$1,091.68) |
| WIRE (500 ft roll) | 179 * | \$10,914.01 | 0 | \$0.00 | 0 | \$0.00 | 41 * | \$2,740.47 | 0 | \$0.00 | 31 * | \$1,017.30 | 252 | \$14,671.78 | 315 | \$16,882.48 | (63) | (\$2,210.70) |
| TOTAL | 356,995 | \$478,474.24 | 9,704 | \$10,862.15 | 10,016 | \$153,714.50 | 200,806 | \$47,402.46 | 8,869 | \$23,327.38 | 26,013 | \$44,171.00 | 612,403 | \$757,951.73 | 663,997 | \$642,160.49 | (51,594) | \$115,791.24 |

| | |
|--|---------------------|
| Original Reported Inventory Value Not Sampled | \$70,901.48 |
| Additional Adjustment for Non-Sampled Items | (\$15,210.83) |
| Pre-Obsolete Adjusted Inventory Value | \$742,740.90 |
| Adjustment for Obsolete Inventory 30% | (\$222,822.27) |
| Final Adjusted Facilities Inventory Value | \$519,918.63 |

* = Converted feet to 500 ft roll for comparison

** = Area not counted in 2010 - Carpenter Shop Keys moved to George Allen

*** = Paint/Carpenter Shop closed and inventory sent to Public Service/Crowley/George Allen

| | | | |
|---|---------------------------------------|--|---|
| <u>ELECTRICAL</u> | <u>FASTENERS</u> | <u>HARDWARE</u> | <u>JANITORIAL</u> |
| CONNECTORS, COVERS, FUSES, LAMP HOLDERS, SWITCHES, WIRE NUTS | BOLTS, NUTS, SCREWS, WASHERS | BATTERIES, BEARINGS, BITS, FLAGS, SAFETY ITEMS, TAPE | ASHTRAYS, BROOM, BRUSH, FLOOR PADS, MOPS, PAPERTOWEL S SOAP, SPRAY DEODORANTS, TOILETRIES, TRASH CAN |

Facilities Inventory FY2011 final summary updated

| North Tower | | | | | | North Tower | | | | | |
|---|-----------------------------|---|-------------------------|---|---|-----------------------------------|---------------------------|-------------------------|---|---|--|
| 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 (Total) | Facilities Value (Sample) | Auditors Value (Sample) | Variance Facilities Sample Value Overstated (Understated) | Percentage Facilities Sample Value Overstated (Understated) | |
| Ballast | 340 | 340 | 249 | 91 | 26.76% | \$ 3,585.16 | \$ 3,585.16 | \$ 2,531.11 | \$ 1,054.05 | 29.40% | |
| Belts | 2,083 | 1,052 | 1,006 | 46 | 4.37% | \$ 16,170.13 | \$ 11,108.17 | \$ 10,693.76 | \$ 414.41 | 3.73% | |
| Chemical | 3,159 | 2,661 | 1,580.9 | 1,080.1 | 40.59% | \$ 35,357.86 | \$ 32,977.50 | \$ 19,876.99 | \$ 13,100.51 | 39.73% | |
| Electrical | 53,001 | 26,274 | 22,380 | 3,894 | 14.82% | \$ 85,330.72 | \$ 67,537.67 | \$ 68,066.49 | \$ (528.82) | -0.78% | |
| Fasteners | 245,404 | 87,963 | 60,621 | 27,342 | 31.08% | \$ 22,553.92 | \$ 14,399.42 | \$ 10,206.29 | \$ 4,193.13 | 29.12% | |
| Filters | 4,867 | 4,807 | 3,428 | 1,380 | 28.70% | \$ 31,240.94 | \$ 31,103.78 | \$ 15,463.62 | \$ 15,640.16 | 50.28% | |
| Hardware | 14,413 | 9,127 | 5,479 | 3,649 | 39.97% | \$ 92,293.03 | \$ 81,617.73 | \$ 37,771.02 | \$ 43,846.71 | 53.72% | |
| Janitorial | 8,349 | 8,311 | 5,491 | 2,821 | 33.94% | \$ 128,359.71 | \$ 128,199.81 | \$ 93,907.10 | \$ 34,292.71 | 26.75% | |
| Lamps/Lighting | 18,854 | 17,681 | 12,796 | 4,885 | 27.63% | \$ 52,446.08 | \$ 51,097.04 | \$ 37,582.60 | \$ 13,514.44 | 26.45% | |
| Misc/Caps | 93 | 93 | 0 | 93 | 100.00% | \$ 650.07 | \$ 650.07 | \$ - | \$ 650.07 | 100.00% | |
| Paint | 830 | 755 | 345 | 410 | 54.28% | \$ 4,741.16 | \$ 4,350.92 | \$ 2,018.71 | \$ 2,332.21 | 53.60% | |
| Pipe | 1,427 | 1,427 | 3,420 | (1,993) | -139.66% | \$ 2,670.68 | \$ 2,670.68 | \$ 8,631.70 | \$ (5,961.02) | -223.20% | |
| Plumbing | 47,906 | 19,685 | 16,883 | 2,802 | 14.23% | \$ 117,977.17 | \$ 93,462.64 | \$ 73,167.62 | \$ 20,295.02 | 21.71% | |
| Refrigerant | 2,629 | 2,629 | 2,330 | 299 | 11.37% | \$ 17,883.73 | \$ 17,883.73 | \$ 16,553.40 | \$ 1,330.33 | 7.44% | |
| Ceiling Tile - now included with Crowley Lumber | 521 | 521 | 258 | 263 | 50.48% | \$ 1,025.16 | \$ 1,025.16 | \$ 473.78 | \$ 551.38 | 53.78% | |
| Wire | 253 | 233 | 160 | 74 | 31.55% | \$ 17,112.89 | \$ 16,827.45 | \$ 10,628.57 | \$ 6,198.88 | 36.84% | |
| Totals | 404,129 | 183,559 | 136,425 | 47,134 | 25.68% | \$ 629,398.41 | \$ 558,496.93 | \$ 407,572.76 | \$ 150,924.17 | 27.02% | |

converted wire for North Tower to same unit of measure (500 ft per roll)

North Tower Value Not Sampled \$70,901.48

| GEORGE ALLEN (No FY11 Data Provided by Facilities) | | | | | | GEORGE ALLEN (No FY11 Data Provided by Facilities) | | | | | |
|--|-----------------------|---|-------------------------|---|---|--|---------------------------|-------------------------|---|---|--|
| Items | Derived Count (Total) | Sample Items from Facilities Reported Count | Auditors Count (Sample) | Variance Facilities Sample Count Overstated (Understated) | Percentage Facilities Sample Count Overstated (Understated) | Derived Value (Total) | Facilities Value (Sample) | Auditors Value (Sample) | Variance Facilities Sample Value Overstated (Understated) | Percentage Facilities Sample Value Overstated (Understated) | |
| Keys | 9,696 | Not provided | 9,696 | unable to calculate | | \$ 7,270.15 | Not provided | \$ 7,270.15 | unable to calculate | unable to calculate | |
| Locks | 8 | Not provided | 8 | unable to calculate | | \$ 3,592.00 | Not provided | \$ 3,592.00 | unable to calculate | unable to calculate | |
| Totals | 9,704 | | 9,704 | | | \$ 10,862.15 | \$ - | \$ 10,862.15 | | | |

George Allen Value Not Sampled \$0.00

Facilities Inventory FY2011 final summary updated

| QUALITY ASSURANCE | | | | | | QUALITY ASSURANCE | | | | |
|-----------------------------------|------------------------------|---|-------------------------|---|---|-----------------------------------|---------------------------|-------------------------|---|---|
| | 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 (Total) | Facilities Value (Sample) | Auditors Value (Sample) | Variance Facilities Sample Value Overstated (Understated) | Percentage Facilities Sample Value Overstated (Understated) |
| Chemical | 151 | 151 | 110 | 41 | 27.15% | \$ 654.87 | \$ 654.87 | \$ 418.38 | \$ 236.49 | 36.11% |
| Electrical (includes door motors) | 148 | 148 | 146 | 2 | 1.35% | \$ 87,873.43 | \$ 87,873.43 | \$ 96,760.18 | \$ (8,886.75) | -10.11% |
| Fasteners | 953 | 953 | 909 | 43 | 4.55% | \$ 263.54 | \$ 263.54 | \$ 259.52 | \$ 4.02 | 1.53% |
| Filters | 257 | 257 | 123 | 134 | 52.14% | \$ 4,872.57 | \$ 4,872.57 | \$ 2,968.93 | \$ 1,903.64 | 39.07% |
| Hardware | 2,444 | 2,444 | 2,262 | 182 | 7.45% | \$ 2,563.81 | \$ 2,563.81 | \$ 3,414.21 | \$ (850.40) | -33.17% |
| Janitorial | 31 | 31 | 32 | (1) | -3.23% | \$ 305.38 | \$ 305.38 | \$ 341.47 | \$ (36.09) | -11.82% |
| Paint | 6 | 6 | 0 | 6 | 100.00% | \$ 38.88 | \$ 38.88 | \$ - | \$ 38.88 | 100.00% |
| Pipe | 600 | 600 | 488 | 112 | 18.67% | \$ 2,522.44 | \$ 2,522.44 | \$ 2,191.11 | \$ 331.33 | 13.14% |
| Plumbing | 6,089 | 6,089 | 5,946 | 143 | 2.35% | \$ 49,986.22 | \$ 49,986.22 | \$ 47,360.70 | \$ 2,625.52 | 5.25% |
| Totals | 10,679 | 10,679 | 10,016 | 662 | 6.20% | \$ 149,081.14 | \$ 149,081.14 | \$ 153,714.50 | \$ (4,633.36) | -3.11% |

^ = Inventory totals not updated within the last six months per Q&A staff

Quality Assurance Value Not Sampled

\$0.00

| Crowley (No FY11 Data Provided By Facilities) | | | | | | Crowley (No FY11 Data Provided By Facilities) | | | | |
|---|-----------------------|---|-------------------------|---|---|---|---------------------------|-------------------------|---|---|
| Data has been derived by using FY11 Audit Count/Value info and combining with item unit prices from FY10 data | Derived Count (Total) | Sample Items from Facilities Reported Count | Auditors Count (Sample) | Variance Facilities Sample Count Overstated (Understated) | Percentage Facilities Sample Count Overstated (Understated) | Derived Value (Total) | Facilities Value (Sample) | Auditors Value (Sample) | Variance Facilities Sample Value Overstated (Understated) | Percentage Facilities Sample Value Overstated (Understated) |
| Chemical | 47 | not provided | 47 | unable to calculate | | \$ 222.57 | not provided | \$ 222.57 | unable to calculate | |
| Electrical | 214 | not provided | 214 | unable to calculate | | \$ 651.02 | not provided | \$ 651.02 | unable to calculate | |
| Fasteners | 158,286 | not provided | 158,286 | unable to calculate | | \$ 21,284.18 | not provided | \$ 21,284.18 | unable to calculate | |
| Hardware | 35,019 | not provided | 35,019 | unable to calculate | | \$ 11,228.25 | not provided | \$ 11,228.25 | unable to calculate | |
| Keys | 3,170 | not provided | 3,170 | unable to calculate | | \$ 2,244.54 | not provided | \$ 2,244.54 | unable to calculate | |
| Lamps/Lighting | 94 | not provided | 94 | unable to calculate | | \$ 1,368.03 | not provided | \$ 1,368.03 | unable to calculate | |
| Locks | 3,765 | not provided | 3,765 | unable to calculate | | \$ 5,324.45 | not provided | \$ 5,324.45 | unable to calculate | |
| Lumber | 90 | not provided | 90 | unable to calculate | | \$ 2,225.09 | not provided | \$ 2,225.09 | unable to calculate | |
| Tile | 79 | not provided | 79 | unable to calculate | | \$ 113.86 | not provided | \$ 113.86 | unable to calculate | |
| Wire | 41 | | 41 | | | \$ 2,740.47 | | \$ 2,740.47 | | |
| Totals | 200,806 | | 200,806 | | | 47,402.46 | | 47,402.46 | | |

converted wire for Crowley to same unit of measure (500 ft per roll)

Crowley Value Not Sampled

\$0.00

