

To: Dale Lilley, Director – Facilities Management

Steve Mize, Public Service Program Coordinator

Jupinio Parter

From: Virginia Porter

Dallas County Auditor

Subject: Facilities Inventory Report

Date: Issued: November 7, 2014

Released: December 15, 2014

During the period of September 8-17, 2014, our Internal Audit staff performed a complete (except as noted otherwise) count of the annual physical inventory of electrical (partial count at the North Tower), hardware (excluding 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, Crowley, George Allen Courts Building, Decker Building, Health and Human Services Building, Records Building, Quality Assurance, Electrician's Workshop, Administration Building, and the Public Service Program. Scope was increased due to 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 and for the use of management. <u>Inventory purchases have historically exceeded needs and an estimate of obsolete cost is \$619,228.53</u>. Existing documentation indicates that distribution controls require improvement. We recommend Facilities use the WASP (barcode inventory system) at all locations, tracking the inventory value and 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 Gloria McCulloch, Acting 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 8-17, 2014. 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 Complex, Decker Building, Health and Human Services Building, Crowley Courthouse, George Allen Jr. Courts Building, Quality Assurance, Electrician's Workshop, Public Service Program locations, the Records Building, and Administration Building. The requested Internal Control Questionnaire (ICQ) was completed by Facilities.

Background

Facilities Management is generally 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. 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:

- Requesting completion of Internal Control Questionnaire by department
- Updating unit cost by having facilities provide item costs
- Physically counting most inventory items
- Requesting control documents/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. The inventory consists of over 7,100 different items with an estimated pre-obsolete value of \$1,629,548.76 based on audit count. A comprehensive summary of inventory counts and values is not updated/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.) Incomplete (including some counts not updated) handwritten inventory listings for the Public Service Program were provided. The inventory listing for the Electrician's Workshop was not provided by Facilities.

- 2. <u>Facilities did not provide unit prices for all items.</u> Approximately, 802 unique items (quantity of 64,419) were missing unit prices with the electrical category missing the most (quantity of 58,288) for 452 unique items. After Audit completed the inventory count, numerous items had to be researched or unit prices provided by North Tower staff. For other locations, audit staff assigned estimated unit prices for hundreds of items when values were <u>not</u> received.
- 3. Audit staff performed a 40% sample count of North Tower (excluding belts, equipment, filters, pipe, tile, refrigerant, and wire). Facilities provided an inventory count report from the WASP system for North Tower only. However, many of the values were not accurate and only partially adjusted in the recently implemented inventory system. The North Tower has transitioned to the WASP system using the bar code inventory scan reader. Currently, the WASP inventory report includes negative count totals and duplicate items; per Facilities the negative totals are due to FAMIS upload in converting to new system. A few of the North Tower Facilities supplies are stored at Decker, but are being moved out due to the impending sale of the Decker building. Other locations such as Quality Assurance and Electrician Workshop are not using the WASP system but a manual system. Quality Assurance and Frank Crowley uses an Excel spreadsheet.

STATUS: The Supply Inventory Specialist at the North Tower is manually adjusting all merged FAMIS amounts in the WASP system so that count and values can be accurately reflected going forward and for reporting.

- 4. Inventory items at several locations were not maintained in such a way as to allow ease in identifying and tracking of supply items. Several inventory items are not indicated by item name and/or part number which makes the inventory process very difficult in regards to ascertaining what the item is and its related costs. Pictures taken at the Electrician's workshop during previous year's inventory, aided in identifying supply items. In several instances, Facilities staff had to be on hand to assist the auditors. 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.
- 5. There is a risk for potential theft of supply items because access at inventory locations is not completely restricted and individuals are allowed to get items without the assistance or knowledge of supply staff. Removal of items may not be documented at all locations except North Tower.
 - At HHS, the inventory items are located on the basement level and 9th floor. The area is not locked and is readily accessible to any individual at any time.
- 6. Departmental responses to the Internal Control Questionnaire (ICQ) and the risks identified during walkthrough of department's procedures revealed:
 - No written procedures exists for the following processes: ordering/purchasing of inventory items, storing of inventory, performing physical count, and issuing and usage of inventory
 - All locations except North Tower are using a manual process to maintain inventory. The cost of inventory is not recorded and maintained for these items.
 - No formal process for maintaining or issuing of supplies, keys, or locks at Frank Crowley Carpenter's Workshop and Keys/Locks.

- 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 on most days.
- The WASP system used by North Tower does not include all supplies. Per Facilities, it is due to FAMIS upload in converting to new system. (R02)
- Cost of inventory items are not recorded and maintained in the WASP application. (R03)
- Obsolete inventory items and excess inventory items are still maintained from one year to the next. (R04)
- Physical count of inventory is not performed at least annually for all locations except quality assurance who counts plumbing items twice a year. (R05)
- Some areas in North Tower, Frank Crowley, Quality Assurance, and Electrician's Workshop are not labeled by item name and/or part number for easy identification. (R06)
- Items at Frank Crowley are used by any Facilities employee as needed with no formal check out procedures. (R07)
- 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. (R08)
- Inventory items are not organized at HHS, Administration, and Records building. Also, some items are not labeled. (R09)
- The elevator at Administration allows anyone to access the basement level without an access key. Filters and belts are not in secured/locked area. Additional electrical and plumbing supplies are stored in an unlocked office. (R10)
- 7. Approximately 864 Facilities Management Pick-up Purchase Orders (PUPO) were issued in FY2014 as of September 12, 2014 totaling \$163,210.60. This is an increase of approximately 6% from the prior fiscal year at the same point. The following issues were noted:
 - PUPO are submitted late for processing by Facilities. The result is loss of savings (missed discounts).
 - PUPOs are not being processed in sequential order; maintenance workers are holding onto PUPOs for weeks or months before using.
 - Six voided items did not have an explanation noted on the voided purchase requisition.
 - Voided PUPOs are not listed on the Excel log maintained by the clerks at George Allen.
 Therefore, verification that all the voids were received for review was not able to be determined.
 When a PUPO is rejected and sent back, a requisition is made and the voided PUPO is attached to the requisition and sent for processing.
- 8. Monthly janitorial supply distribution summary reports for June and August 2014 (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 form or order form if requisition form was unavailable) maintained by Facilities.
 - The pre-numbered requisitions on storekeeper forms for November 2013 through May 2014 could not be located by Facilities staff. 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.

- June total has a variance overage of \$219.82 due to one unrecorded requisition charge-out and one overcharged requisition.
- August total was understated by a total of \$3,248.44 due to various unrecorded or charge-out requisition errors.

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 <u>pre-numbered</u> 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 <u>current unit prices</u> and <u>quantities</u> 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.
- 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.
- 7. A formal process should be used to identify and remove obsolete products.

- 8. Inventory locations should be secured and restricted to authorized personnel. Lunch schedules for North Tower Supply Room staff should be staggered to ensure personnel are available to issue supply items.
- 9. Facilities should consider establishing a more efficient process for recording in and out times for employees working at HHS to reduce paid commute time to/from Cook Chill.

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 oversight.

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.

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						Pre-Obsolete A	re-Obsolete Adjusted Inventory Value	\$ 1,629,548.76			
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Exhibit A

Adjustment for Obsolete inventory
Final Adjusted Facilities Inventory Value 38% <u>\$ (619.228.53)</u> \$ 1,010,320.23

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	hable to ca	1,194.82	not provided \$	-		unable to calculate	43	Complete Count by Audit	0	Chemical
-45.02%	\$ (1.548.94)	4,989.59	3,440.65	\$ 3,440.65 \$	4.41%	(10)	237	Complete Count by Audit	+	Bells
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Overstated	Overstated	Auditors Value	Facilities Value	Reported Value	Overstated	Overstated	(Actual) of	and/or Take a Complete	Reported	-
Percentage Facilities	Variance Facilities			Facilities	Percentage Facilities Sample Count	Variance Facilities Sample Count	Auditors Count	Facilities Did Not Update	Facilities	
ies)	GEORGE ALLEN (Incomplete FT 4 Data Provided by Facilities)	ncomplete FY14 Da	GEORGE ALLEN (
		Population FVA D	SEOBCE VITIENTI			-acilities)	Provided by	GEORGE ALLEN (Incomplete FY14 Data Provided by Facilities)	GEORGE ALL	
							ces)	easure (500 ft per roll) ms (quantity of 193 without pr	same unit of me for 6 unique ite	converted wire for North Tower to same unit of measure (500 ft per roll) pricing not available from Facilities for 6 unique items (quantity of 193 without prices)
01.70		ue Not Sampled	1	ļ			116,885	North Tower Counts Not Sampled	North Tower	
51 A00Z	619 406 52	\$ 583,468,80 \$	\$ 1,202,875,32	\$ 1,267,982.64	8.24%	22,512	250,662	273,174	390,059	Totals
22.51%	\$ 3,722.30	12,815.07	\$ 16,537.37 \$	16,537.37	27.81%	76	202	33-	00.	
	\$ (420.26)	420.26	- 49		-82.88%	(92)	203	111	331	Wire Lumber
90.1770										Ceiling Tile - now included with
-9.36%	\$ 11 486 30	457 02	11.943.32	32	90.61%	1,226	127	1,353	1,353	Refrigerant
%00.001		149 980 59	137 115 84	156.192.70	-9.64%	(4,164)	47,369	43,205	53,277	Plumbing
33.79%		4,440.40	5 191 81	5.191.81	100,00%	1,418	ı	1,418	1,418	Pipe
207		2 440 40	_	4 142 14	33.03%	215	436	651	739	Paint
21.83%	\$ 20,602.69	73,790.01	94,382.70		00.72.70	2,0,0		_		Misc/Caps
64.17%	2	148,857.70	415,435.47	415,648.37	30.42%	3 643	8 332	11.975	12,189	Lamps/Lighting
58.06%	6	45,691.82	108,933.66	122,858.93	41.32%	4,381	5,405	18 906	19.310	Janitorial
100.00%	\$ 1,197.14	ı	1,197.14	1,197.14	100.00%	413	6334	10 603	18 667	Hardware
-0.09%		12,212.54	\$ 12,201.27	16,904.20	-0.65%	(965)	148,642	147,677	205,564	Filters
91.17%	2	22,001.47	249,064.44	4	84.75%	528	95	623	623	Edabileik
11 15%	\$ 12.110.91	96,496.56	108,607.47	88	1.14%	362	31,395	31,757	70,785	Liectrical
39.08%		6,983.24	11,462.96	-	17.94%	172	787	959	2,149	Chemical
58 33%	15.	10,802.62	-	_	54.34%	1,620	1,361	2,981	2,981	Charical
55 00%	\$ 661.28	.50	0.78	\$ 1,180.78	59.02%	72	50	122	129	Ballast
(Understated)	(Understated)	(Sample)	(Sample)	(Value Per Wasp)	(Understated)	(Understated)	(Sample)	Facilities Reported Count	(Total)	Items
Percentage Facilities Sample Value	Variance Facilities Sample Value	Auditors Value	Escilities Value	Facilties Reported Value	Percentage Facilities Sample Count Overstated	Variance Facilities Sample Count Overstated	Auditors Count	Sample Items from	Facilities Reported	
		North Tower						Total Total		
				4				North Tower		

Totals 8,034 converted wire for Crowley to same unit of measure (500 ft per roll)

47,192.27 \$ 195,768.01 \$ Crowley Value Not Sampled \$

		+								
	\$ (2,661.92)	-	- \$	69		(43)	43	Complete Count by Audit	c	∀ ∜ e
	\$ (3.96)	\$ 3.96	- \$	49		(33)	33	Complete Count by Audit	+	THE
	lable to ca	\dashv	\$ 1,890.88	1,890.88		unable to calculate	0	Not Counted by Audit	+	Tile
			+	\$		(236)	236	Complete Count by Audit		*Direction
-783.60%			\$ 1,228.39	\$ 1,228.39	-511.27%	(522)	624	Complete Count by Audit	_	Luilbei
		1,656.41	-	\$		(57)	57	Complete Count by Audit	_	Lambar
-82.97%	\$ (29,855.67)	\$ 65,840.43	\$ 35,984.76	\$ 35,984.76	-8.36%	(436)	2,022	Complete Count by Audit	+	amps/lighting
-1769.13%	\$ (70,694.47)	\$ 74,690.47	\$ 3,996.00	3,996.00	-1351.42%	(16,690)	C76'/I	Complete Count by Audit	5 316	Xevs/I ocks
-463.19%	\$ (18,377.42)	\$ 22,344.96	_	3,967.54	-18384.71%	(157,557)	17075	Complete Count by Audit	1 225	Hardware
	\$ (13,074.81)	\$ 13,074.81	-	L		(3,003)	0,000	Complete Count by Audit	+	Eacteners
-542.31%	\$ (676.26)	800.96	124.70	124.70	-116.67%	(2)	3 003	Complete Count by Audit	0 0	Electrical
(Understated)	(Understated)	(Estimated)	(Sample)	reported value	(Olingi stated)		3	Complete Count by Audit	<u>*</u>	Chemical
Overstated	Overstated	Auditors Value	Facilities Value	Pacilities	/I Inderstated	() Inderstated)	items	Inventory	(Total)	Items
Sample Value	Sample Value			7	Sample Count	Sample Count	(Actual) of	and/or Take a Complete	Reported	
Percentage Facilities	Variance Facilities				Percentage Facilities	es	Auditors	2	1	
	Crowley (Incomplete FY14 Data Provided by Facilities)	mplete FY14 Data P	Crowley (Inco			lities)	wided by Facil	Crowley (Incomplete FY14 Data Provided by Facilities)	Crowley	
	\$		Quality Assurance Value Not Sampled						or old reli	broad live camings from a configuration of the feetings
	\$ 96,712.91		\$ 0.112,c#c	Ψ 040,611.00		1,000			for one item	pricing not available from Eacilities
		240 504 70	242 247 60			(16.825)	36.662		19,837	Totals
41.94%	\$ 100,040.04	6 150,003.70	200,002.02	200,002					-	
		150 692 70	250 522 22	\$ 259 532 32	15 35%	2.599	14,331	Complete Count by Audit	16,929	Plumbing
	4 (2000)	8 922 82	59 4	69		(923)	923	Complete Count by Audit	0	Pipe
13.51%	23.00	100.00					0	Not applicable	0	Paint
-10.96%		185.60	214 60	214	12.50%	1	7	Complete Count by Audit	8	Janitorial
5.12%		2 102 10	1 766 78	1.766	-7.66%	(162)	2,276	Complete Count by Audit	2,114	Hardware
	9 6	76 644 59	80 779 44	\$ 80 779 44	6.30%	8	119	Complete Count by Audit	127	Electrical (includes door motors)
-1389.9/%	(4,000.00)	\$ 7,000.50				,	0	Not applicable	0	Filters
-1.05%		4 650 05		315	-3060.00%	(18,054)	18,644	Complete Count by Audit	590	Fasteners
	(2,0)	618 86	\$ 610 40	\$ 612.40	4.35%	3	66	Complete Count by Audit	69	Chemical
		ğ	φ.	69		(296)	296	Complete Count by Audit	0	Belts
Overstated)	Overstated (Understated)	Auditors Value (Estimated)	Facilities Value (Sample)	(Not provided)	(Understated)	(Understated)	items	Facilities Reported Count	(Total)	Items
Percentage Facilities Sample Value	Variance Facilities Sample Value			Facilties	Sample Count	nt lies	Count	Sample Items from	Facilities	
							•			
	QUALITY ASSURANCE (FY14 Data Provided by Facilities)	JRANCE (FY14 Data	QUALITY ASSL			cilities)	rovided by Fac	QUALITY ASSURANCE (FY14 Data Provided by Facilities)	QUALITY	

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Public Sample Items from Public Count Operatised Count Opera	Public Service (FY14 Data Provided by Public Service Supervisor, except for Lampski.ghting) Public Service (EY14 Data Provided by Public Service Supervisor, except for Lampski.ghting) Auditors Variance Public Variance Public Service Sample Count Service Sample Count Service Sample Count Service Sample Count Service Service Sample Count Service Service Service Reported Count by Audit 100% of Count Service Servi	-63.49%	\$ (36,050.34)	92,832.88	69	\$ 56,782.55	\$ 56,782.55	46	-21.04%	(5,859)	33,704		27,844	Totals 27,844	Totals
Public Sample Name Count Public Name Count Public Name Count	Public Service FY14 Data Provided by Public Service Surpice Service FY14 Data Provided by Public Service Supervisor, except to Langed Lighting			_	_										Γ
Public Service Servi	Public Service FY14 Data Provided by Public Service Supprvisor, except for LampalLighthray	-35.78		_	_		829.30	-	40.76%	(9)	30	Complete Count by Audit	27	a	¥
Public Campile terms from Public Service	Public Service FY14 Data Provided by Public Service Supervisor, except for Lampat Lighting	450.35		_	_		447.30	-	-440.38%	(938)	1,151	Complete Count by Audit	213		=
Public Public Public Public Provided Sample (terms from Public Carlot) Service Sample (terms from Public Carlot) Service Sample (terms from Public Carlot) Service Sample (Carlot) Public Service Public Servic	Public Service FY14 Data Provided by Public Service Supervisor, except for LampsLighting)	-384.36		-			2,904.59	40	-120.20%	(1,245)	2,282	Complete Count by Audit	1,036	long	
Public P	Public Service FY14 Data Provided by Public Service Supervisor, except for Lampal Lighting Public Service FY14 Data Provided by Public Service Supervisor, except for Lampal Lighting Public Service FY14 Data Provided by Public Service FY14 Data Provided by Public Service Public Servic	-931.38					225.69	40	-1303.03%	(430)	463	Complete Count by Audit	33	Fish	2
Public Service Servi	Public Service FY14 Data Provided by Public Service Supervisor, except for Lampal Lighting Public Service FY14 Data Provided by Public Service Supervisor, except for Lampal Lighting Public Service FY14 Data Provided by Public Service Public	20.37					4,624.53	40	-0.47%	(5)	1,072	Complete Count by Audit	1,067	pszegrung	D [4
Public Service Servi	Public Service FY14 Data Provided by Public Service Service Service Service Service Service Service Service Service Supervisor, except to LampaUghting	-10.14		-		7	7,418.82	40	-5.16%	(350)	7,132	Complete Count by Audit	6,782	S/LOCKS	(a)
Public Service Servi	Public Service FY14 Data Provided by Public Service Supervisor, except for LampasLighting)	-184.38		_			688.87	100	-31.79%	(117)	485	Complete Count by Audit	368		
Public Service Servi	Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting)	-37.70					568.38	100	-24.27%	(2,491)	12,755	Complete Count by Audit	10,264	ieliels & vyasiels	1 0
Public Service Servi	Public Service CPY44 Data Provided by Public Service Supervisor, except for LampakLighting)	-80.88	(17		_	21	21,533.61		-5.62%	(353)	6,633	Complete Count by Audit	092,0	teners Weeker	בין בי
Public Service Public Service Public Service Public Service Public Service Sample Items (Troid) Service Sample Count Service Service Sample Count Service Service Sample Count Service Service Service Sample Count Service Service Service Service Service Service Service Service Value (Service Service Service Service Service Value (Service Service Service Value Count Service Service Value Service Value Service Value Service Value Service Service Value Service	Public Service FY44 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Public Service Fy44 Data Provided by Public Service Supervisor, except for Court Pu	-13.86		_	_		1,105.85		49.38%	159	163	Complete Count by Audit	2000	ortical	1 2
Public Service Service Sample Auditors Value Audi	Public Service Sample Namine Public Public Public Service Sample Namine Public Public Public Service Sample Namine Public Public Service Sample Namine N	-183.73		-	-		2,924.87	1,-	-32.56%	(280)	1,140	Complete Count by Audit	200	micals	2 0
Public Service Public Service Public Service Public Service Sample Public Service Public Service Public Service Sample Public Service Sample Public Service Sample Service Sample Service Sample Service Sample Service Sample Service Sample Service Service Sample Service Sample Service Service Sample Service Service Sample Service	Public Service FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting)	-383.54		_	_		392.36		-535.14%	(198)	235	Complete Court by Audit	200	3	ם נ
Public Service Public Service	Public Service FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting Public Service Service Supervisor, except for Lamps/Lighting Public Service Supervisor, except for Count Supervisor,	33.52		-	-		11,754.97		64.86%	299	791	Complete Country Audit	101		D C
Public Service Servi	Public Service FY14 Data Provided by Public Service Supervisor, except for LampsiLighting Public Service FY14 Data Provided by Public Service Supervisor, except for LampsiLighting Public Service FY14 Data Provided by Public Service Public Service FY14 Data Provided by Public Service Supervisor, except for LampsiLighting Public Service Public Service Public Service Public Service Public Service Supervisor, except for LampsiLighting Public Service Public Service Public Service Supervisor, except for LampsiLighting Public Service Public Service Public Service Public Service Public Service Public Service Supervisor, except for LampsiLighting Public Service Supervisor, except for LampsiLighting Public Service Pub	97.58			-	200	1,363.41	1	98.02%	99	2	Complete Count by Audit	101	nings	R C
Public Service Servi	Public Service FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting	(Understate	(Understated)	(Estimated)	۲	(Sample)	(Estimated)	Г	(Culder stated)						D
Public Public Public Service	Public Service FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting Public Service S	Overstat	Overstated	uditors Value	≱	Facilities Value	Reported Value	VII. ST	Overstated	Overstated	100% of	and/or Take a Complete	Reported	Items	
Public Service Servi	Public Service FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting Public Service S	r er centrage r aciiit	Sample Values		-		Facilities		Sample Count	_	(Actual)	Facilities Did Not Update	Facilities		
Public Service Public Service	Public Public Public Public Public Service Supervisor, except for Lamps/Lighting) Public Service	Domontono Conilli	Variance Escilition						Percentage Facilities		Count				
Public Service Servi	Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Public Service Reported Count I Items (Count Service Reported Count Dy Audit 100% of Complete Count Dy Audit 2,906 (1,394) Public Service Reported Count Dy Audit 2,906 (1,394) Public Service Sample Count C				1			7			Auditors				
Public Service Items Public Service Reported Items Auditors (Total) Variance Public Service Sample Count Items Variance Public Service Sample Count Service Sample Count Service Sample Count Items Percentage Public Service Sample Public Service Sample Value (Total) Percentage Public Service Sample Public Service Sample Value (Total) Variance Public Service Sample Value (Sample Value (Sample Value (Sample Value (Sample Value (Sample Value (Sample Value (Sample)) Variance Public Service Sample Value (Sample) Variance Public Service Sam	Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/LightIng) Public Service Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/LightIng) Public Service Sample Items from Public Service Reported Count Items (Total) Service Reported Count Dy Audit (2,906 (1,147.77)) Percentage Public Service Sample Count Count Overstated (Estimated) (Estimated) Service Sample Overstated (Estimated) (Estimated) Service Sample Overstated (Estimated) (Estimated) Service Sample Overstated Service Sample Overstated (Estimated) Service Sample Overstated Service Sample Overstated (Estimated) Service Sample Overstated S				14 🗆	an Services (EV	Health & Hum		=	mplete or not updated	ilities but inc	(FY14 Data Provided by Faci	an Services(Health & Hum	1995
Public Service Service Reported Count Service Reported Count Service Count Service Sample Items From Public Count Service Sample Items Count Items Count Items Count Items Count C	Public Service (FY14 Data Provided by Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Auditors Service (Actual) Public Service (Actual) Public Service (Actual) Public Service (Actual) Percentage Public Service Sample Count (Actual) Percentage Public Service Sample Count (Actual) Public Service Sample Count (Actual) Percentage Public Service Sample Count (Actual) Public Service Sample Count (Actual) Percentage Public Service Sample Count (Actual) Public Service Sample Count Overstated (Estimated) Public Service Public Service (Estimated) Public Service Public Service (Estimated) Service Sample Value (Sample) Variance Public Service (Estimated) Service Sample Value (Sample) Variance Public Service (Estimated) Service Sample Value (Sample) Value (Sample) Value (Sample) Value (Sample) Value (Sample) Value (Sample) Variance Public Service (Estimated) Service Sample Value (Sample) <		·		e Value	Public Service					out prices)	items (quality of 473.75 willio	ioi vz ailidae	and not example nonne acumes	7 }
Public Service Servi	Public Service (FY14 Data Provided by Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Auditors Service (Count Service Supervisor, except for Lamps/Lighting) Auditors Count Service Sample (Actual) Service Sample Reported Count (Actual) Service Sample (Actual) Service Sample Value (Service Sample Value (Estimated) (Understated) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lightings (Actual) Service Sample Count (Actual) Service Sample Count (Actual) (Understated) (Understated) (Understated) (Understated) (Understated) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lightings (Actual) Service Sample Count (Actual) Service Sample Count (Actual) (Understated) (Understated) (Understated) (Understated) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lightings (Actual) Service Sample Count (Actual) (Understated) (Unde			\vdash	\rightarrow		19,942	Ц	-100.35%	(2,258)	4,508		2,250	als	3 6
Public Service Servi	Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Variance Public Service Supervisor, except for Lamps/Lighting) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Variance Public Service Supervisor, except for Lamps/Lighting Public Service Supervisor, except fo	-104.90		+	-			Ţ							П
Public Service Service Service Reported Items Count (Count Service Sample Items from Public Items Variance Public (Actual) (Act	Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Variance Public Service Sample Count Overstated Count Overstated (Understated) Variance Public Service Sample Value (Sample Value (Sampled) (Estimated)) Variance Public Service Sample Value (Sampled) (Understated) Variance Public Service Sample Value (Sampled) Variance Public Service Sa	10.10		+	-				-160.60%	(555)	900	Complete Count by Audit	346	int	Pai
Public Service Reported (Total) Items Tomplete Count Service Reported Count Service Reported Count Service Reported Count Service Reported Count Service Sample Items from Public Items Tomplete Count Service Reported Count Service Sample (Understated) Service Sample (Count Overstated Count Overstated Count Overstated (Understated) Service Sample Count Service Service Count Overstated (Understated) Service Sample Count Count Overstated (Estimated) Service Sample Value Overstated (Estimated) Service Sample Value Overstated (Estimated) Service Sample Value Service Sample	Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/LightIng) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/LightIng) Public Service Service Service Supervisor, except for Lamps/LightIng) Public Service Service Service Supervisor, except for Lamps/LightIng) Public Service Service Service Supplic Service Sample Count Service Sample Count Overstated Count Overstated (Understated) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/LightIng) Variance Public Service Sample Value Service Sample Value (Service Sample Value Service Sample Value Service Sample Value (Estimated) Variance Public Service Supervisor, except for Lamps/LightIng) Variance Public Service Supervisor, except for Lamps/LightIng) Variance Public Service Supervisor, except for Lamps/LightIng) Variance Public Service Service Supervisor, except for Lamps/LightIng) Variance Public Service Supervisor, except for Lamps/LightIng) Variance Publi			+	9 6	A 4	9	1	-858 33%.	(206)	230	Complete Count by Audit	24	nber	Lur
Public Service Reported (Total) Service Reported Count Service Sample (Understated) Service Reported Count Service Sample Count Service Sample Count Overstated Count Overstated Service Service Reported Value Count Overstated Service Service Reported Value Count Overstated Service Service Reported Value Service Sample Value Service Servic	Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/LightIng) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/LightIng) Public Service Service Supervisor, except for Lamps/LightIng) Public Service Service Supervisor, except for Lamps/LightIng) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/LightIng) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/LightIng) Variance Public Service Sample Value Sample Value Count Overstated (Inderstated) (Understated) (Understated) (Estimated) (Understated) (Estimated) (Understated) (Estimated) (Understated) (Estimated) (Estimated) (Inderstated) (Inderstated) (Estimated) (Inderstated) (Inderst	-21.48		+	-		0,004				0	Not Provided by PS	0	nps/Lighting	Lar
Public Service Reported (Total) Service Reported Count (Total) Service Reported Count Service Reported Count (Total) Service Reported Count Service Reported Count (Total) Service Reported Count Service Sample (Understated) (Understated) (Total) Service Reported Count Service Sample (Understated) (Understated) (Total) Service Reported Count Service Sample Value (Estimated) (Understated) (Understated) Service Sample Value (Estimated) (Understated) (Understated) Service Sample Value (Estimated) (Understated) (Understated) Service Sample Value (Estimated) (Understated) (Understated) (Understated) (Understated) Service Sample Value (Estimated) (Understated) (Understated) (Understated) (Understated) (Understated) Service Sample Value (Estimated) (Understated) (Understated) (Understated) (Understated) (Understated) (Understated)	Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Auditors Public Service Supervisor, except for Lamps/Lighting) Public Service Supervisor, except for Lamps/Lighting) Auditors Variance Public Service Sample (Actual) Service Sample Items from Public Service Sample (Actual) Service Reported Count Service Sample (Dount Overstated Count Overstated) Service Reported Count Service Sample (Understated) Service Sample Value (Estimated) Count Variance Public Service Sample Value (Estimated) Service Sample Value (Sampled)	46.90		+	-		0.084	-		(1.394)	2.906	Complete Count by Audit	1,513	rdware	На
Public Service Reported Grount Grount Frequence Count Service Reported Sample Items from Public Grount Frequence Count Grount Frequence Count Frequence Freq	Unblic Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Public Service (FY14 Data Provided by Public Service Supervisor, except for Lamps/Lighting) Public Service Public Service Sample Service Service Sample Value (Actual) Percentage Public Service Sample Value (Public Service Sample Value (Estimated) Public Service Sample Value (Estimated) Variance Public Service Sample Value (Understated) Variance Public Service Service Sample Value (Understated) Variance Public Service Sample Value (Understated)	Condensation		3	n		2 447	I		(103)	471	Complete Count by Audit	368	emicals	S
ercentage Public Service Sample Public Service	Public Service (FY14 Data Provided by Public Service Supervisor, except to variance Public Service Sample Value Service Sample Value	Overstat (Understate	Overstated (Understated)	-		-	Reported Value (Estimatedl)		Count Overstated (Understated)	Overstated (Understated)	100% of Items	Sample Items from Public Service Reported Count	(Total)		
		Percentage Pul	Variance Public				Public Service		Percentage Public Service Sample	Variance Public Service Sample Count	Count (Actual)		Public		
		or Lamps/Lighting)	e supervisor, except i	by I abile Service	1000	The same of		_			Auditors				

Adjusted Count Total

683,835

Percentage Facilities Percentage Facilities Sample Count Count Count Count Condicidate	Electrician's Workshop (No FY14 Data Provided By Facilities)			ed \$	Total Value Not Sampled				116,885	Plus North Tower Items Not Sampled	Plus North To	
Execution Exec	Electrician's Workshop (No FY14 Data Provided By Facilities)	unable to calc	unable to calc	1,574,843.06	incomplete \$		unable to calc	unable to calc	566,950	incomplete		Grand Totals
Electricin's Workshop (No FY4 Data Provided By Facilities Faciliti	Electriciam's Workshop (No FY14 Data Provided By Facilities)				ninistration Building Valu	Record's/Adn		8)	rt prices+A11	items (quantity of 6,020 withou	or 189 unique i	pricing not available from Facilities f
Pacilities Facilities Fac	Electriciam's Workshop (No FY14 Data Provided By Facilities)	-555 060	(136.	-	24,544.24		-893.18%	(18,261.00)	20,323		2,045	Totals
Facilities Fac	Electriciant Workshop (No FY14 Data Provided By Facilities)			\rightarrow				(2.00)	2	Complete Count by Audit	-	Pipe
Facilities Fac	Electric inn's Workshop (No FY14 Data Provided By Facilities)	37 070		\rightarrow	2,249.12	2	41.08%	15.20	21.8	Complete Count by Audit	-	Wire
Pacilities Pac	Electrician's Workshop (No FY14 Data Provided By Facilities)	-80.57		-	152.46		-89.19%	(66.00)	140	Complete Count by Audit	+	Ceiling Tile
Pacilities Pac	Electrician's Workshop (No FY14 Data Provided By Facilities)	50 580		-	663.86		66.00%	3.30	2	Complete Count by Audit	5	Refrigerant
Electrician's Workshop (No FY14 Data Provided By Facilities Facili	Electriciant's Workshop (No FY14 Data Provided By Facilities)	-398.77		-	10,508.11	10,508.	-513.01%	(3,273.00)	3,911	Complete Count by Audit	-	Plumbing
Electrician's Workshop (No FY14 Data Provided By Facilities Facili	Electrician's Workshop (No FY14 Data Provided By Facilities)	-749.16		_	3,915.79	3,915.	-360.04%	(2,554.50)	3,264	Complete Count by Audit	+	Lamps/Lignling
Facilities Fac	Electrician's Workshop (No FY14 Data Provided By Facilities Auditors Au	-186.21		-	713.29		-1126.45%	(1,363.00)	1,484	Complete Count by Audit	_	Fillers
	Electrician's Workshop (No FY14 Data Provided By Facilities)			_	1			(2,797.00)	2,797	Complete Count by Audit	+	Fasterier
	Electrician's Workshop (No FY14 Data Provided By Facilities Auditors Variance Facilities F	10.28		-	3,368.10	3,368	43.95%	69.00	88	Complete Count by Audit	+	Hardware
	Electrician's Workshop (No FY14 Data Provided By Facilities)		(60	-	-	69		(8,170.00)	8,170	Complete Count by Audit	+	Electrical
Pacilities Pac	Electrician's Workshop (No FY14 Data Provided By Facilities)	-2087.25		_	21.34			(20.00)	25	Complete Count by Audit	+	Chemical
Pacifiles Paci	Electrician's Workshop (No FY14 Data Provided By Facilities Count Complete Count by Audit Count Coun	-51.18		-	2,952.17	2,952.		(103.00)	401	Complete Count by Audit	+	Charical
Facilities Fac	Electrician's Workshop (No FY14 Data Provided By Facilities)							(17.00)	17	Complete Count by Audit	+	Balle
Auditiors Count Co	Auditors	(Understate	(Uniderstated)	(Estilliated)	ı	(Louinatea)	T		1	Complete Count by Audit	1	ı
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Auditors Count Ind	Auditors Count (Actual) Count Items Count Items Count	ed)	NG (FY14 Data Provide	TRATION BUILDIN	RECORDS/ADMINIS			ed by Facilites)	Data Provid	STRATION BUILDING (FY14	RDS/ADMINI	RECC
Auditors Count Cou	Auditors Count (Actual) Sample Count 100% of Overstated Items (Understated) Items I		,		uncian's workshop van	<u>ר</u>					-	
Facilities Facil	Electrician's Workshop (No FY14 Data Provided By Facilities) Electrician's Workshop (No FY14 Data Provided By Facilities) Electrician's Workshop (No FY14 Data Provided By Facilities) Auditors				tricionic Modoboo Vol					uantity of 14 without prices)	or 2 items (qu	pricing not available from Facilities f
Auditors Facilities Sample Count Overstated Overstated (Inderstated) (Inderstated) (Inderstated) Facilities Fa	Electrician's Workshop (No FY14 Data Provided By Facilities) Auditors Count Facilities Sample Count Overstated Overstat		A	89 069 90		69			9,530		0	Totals
Auditors Facilities Sample Count Overstated	Electrician's Workshop (No FY14 Data Provided By Facilities) Facilities Facilities Items Facilities Items Facilities Facilities Items Facilities Items Facilities Facilities Items Facilities Facilities Items Facilities Facilities Facilities Items Facilities Facilities Facilities Facilities Facilities Items Facilities Facilities Facilities Facilities Facilities Facilities (Actual) Overstated Overstated Overstated (Understated) Facilities Facilities Facilities Facilities Sample Count Overstated Overstated (Understated) Facilities Facilities Facilities Facilities Facilities Sample Count Overstated Overstated (Inderstated) Facilities Facilities Facilities Sample Count Overstated (Inderstated) Facilities Facilities Facilities Sample Count Overstated (Inderstated) Facilities Facilities Facilities Sample Count Overstated (Inderstated) Facilities Facilities Sample Count Overstated (Inderstated) Facilities Value (Sampled) Facilities Value (Sampled) Facilities Value (Sampled) Facilities Value (Sampled) Facilities Value (Inderstated) Facilities Value (Inderstated) Facilities Value (Sampled) Facilities Value (Inderstated)		unable to calculate		L	4		aliable to calculate	9	The second of the second	+	
Auditors Facilities Facilities Items Facilities Sample Count Overstated Ove	Electrician's Workshop (No FY14 Data Provided By Facilities) Auditors Count Facilities Reported Items		unable to calculate			9 4		unable to calculate	12	Complete Count by Audit	+	Wire
Adultinos Facilities Sample Count Overstated Overstate	Electrician's Workshop (No FY14 Data Provided By Facilities) Auditors Count Facilities Reported Items (Total) Provide an inventory Items (Total) Provide an inventory Items (Total) Provide Count by Audit Ocomplete Count b		unable to calculate	_				unable to calculate	96	Complete Count by Audit	+	Paint
Auditors Variance Facilities Facilities Reported Items (Total) Provide an Inventory Complete Count by Audit Total Total Total Total Complete Count by Audit Total	Electrician's Workshop (No FY14 Data Provided By Facilities) Auditors Count Reported Items (Total) Provide an Inventory Items (Total) Provide an Inventory Items (Count (Sample Count (Sampled) (Understated) (Understated) (Understated) (Understated) Items (Count (Sampled) Items (Understated) Items (Count (Sampled) Items (Understated) Items (Items (Sample Value (Sampled) Items (Items (Sampled) Items (Items (Sampled) Items Items (Items (Sampled) Items (Items (Sampled) Items I		unable to calculate			,		unable to calculate	257	Complete Count by Audit	-	Lamps/Lighting
Auditors Facilities Sample Count Overstated	Electrician's Workshop (No FY14 Data Provided By Facilities) Auditors Count Facilities Facilities Sample Count Overstated Oversta		unable to calculate			9 6		inable to calculate	152	Complete Count by Audit	-	Hardware
Auditors Facilities Sample Count Overstated	Electrician's Workshop (No FY14 Data Provided By Facilities) Auditors Auditors Facilities Faciliti		unable to calculate	0		9 4		unable to calculate	3 535	Complete Count by Audit	0	Fasteners
Auditors Facilities Facilities Reported (Total) Provide an Inventory O Complete Count O Complete Count by Audit O Complete Count O Complete Count by Audit O Complete Count O Complete Cou	Electrician's Workshop (No FY14 Data Provided By Facilities) Auditors Count Facilities		uriable to calculate	0		0		unable to calculate	5,437	Complete Count by Audit	0	Electrical
Facilities Reported (Total) Provide an Inventory litems Additors Additors Count (Actual) Sample Count Reported (Total) Provide an Inventory litems Additors Addit	Electrician's Workshop (No FY14 Data Provided By Facilities) Auditors Count Count Facilities Facilities Value Facilities Value Count Overstated Overstated Overstated (Understated) (Unders	(40000000000000000000000000000000000000	inable to coloulate			49		unable to calculate	73	Complete Count by Audit	0	Chemical
Auditors Facilities Reported R	Electrician's Workshop (No FY14 Data Provided By Facilities) Auditors Facilities Facilities Failed to Take and Reported Report	(Understated)	(Understated)	(Estimated)	(Sampled)	(Total)	(Understated)	(Understated)	Items	Provide an Inventory	(Total)	Items
Electrician's Workshop (No FY14 Data Provided By Facilities roce Facilities Percentage Facilities Percentage Facilities Variance Facilities Sample Value	Electrician's Workshop (No FY14 Data Provided By Facilities) The Facilities Percentage Facilities Percentage Facilities Sample Count Sample Count Sample Value S	Overstated	Overstated	Auditors Value	Facilities Value	Derived Value	Overstated	Overstated	100% of	Facilities Failed to Take and	Reported	
Electrician's Workshop (No FY14 Data Provided By Facilities	Electrician's Workshop (No FY14 Data Provided By Facilities)	Percentage Facilitie	Variance Facilities				Sample Count	Sample Count	(Actual)		Facilities	
	Electrician's Workshop (No FY14 Data Provided By Facilties)						Percentage Escilities	Variance Facilities	Auditors			
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