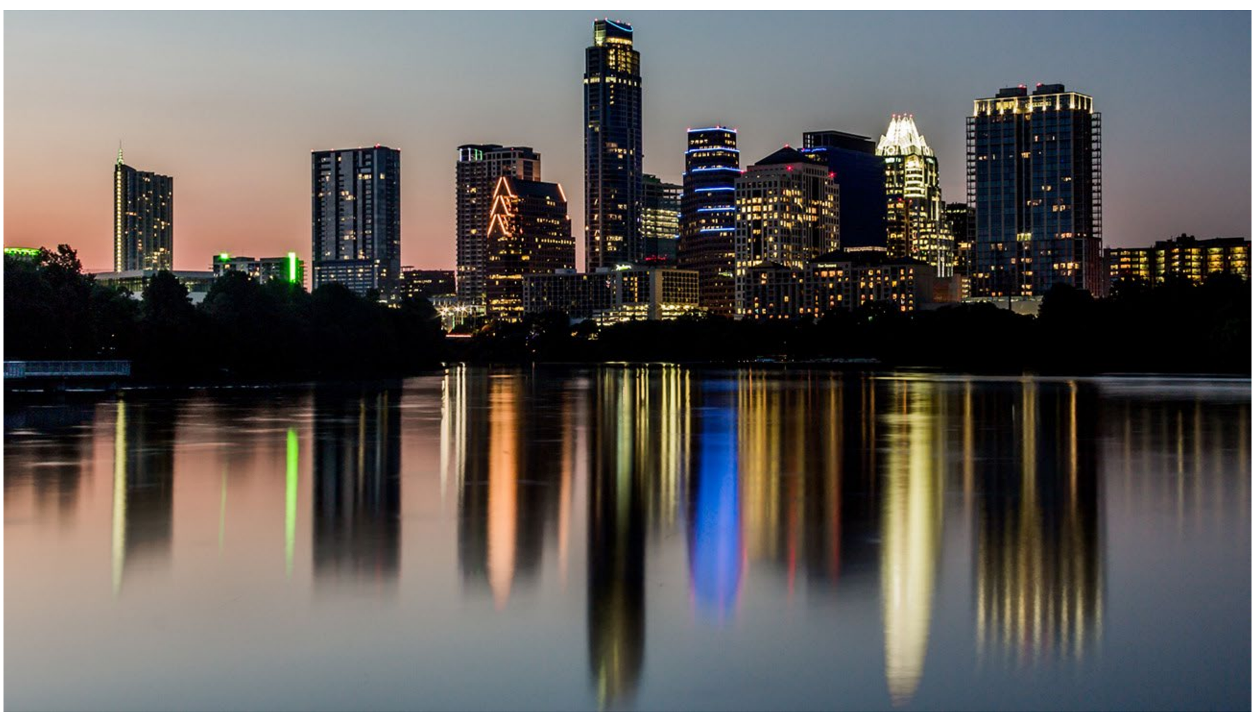
Travis County Purchasing Warehouse Review

September 3, 2026



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From: Patti Smith, CPA
Travis County Auditor

Date: September 3, 2026

Subject: Travis County Purchasing Warehouse Review

Scheduled as part of our statutory requirements, the Risk Evaluation and Consulting Division (REC) of the Travis County Auditor's Office has completed a review of the Travis County Purchasing Agent's Purchasing Warehouse function. We conducted our review in accordance with the applicable statutes governing the County Auditor's Office and those relating to County financial and accounting protocols. As a result of our review, we are providing this report detailing our findings and recommendations.

BACKGROUND

The Travis County Purchasing Warehouse is a facility dedicated to storing excess and soon-to-be disposed County assets. Disposal typically occurs via auction, and Warehouse personnel also administer the County's contract with its third-party auctioneer.

EXAMINATION METHODOLOGY

Our analysis was based on applying sampling procedures and analytical models to the applicable records and on verbal and written representations of Purchasing personnel. Regarding any written and verbal representations made by Purchasing personnel, unless otherwise noted in this report, office management maintains that the assertions we relied upon in the examination were correct to the best of their knowledge.

Our sampling procedures relate to examining on a test basis, evidence supporting the amounts and disclosures in the financial records and statements. The use of sampling techniques would not necessarily disclose all matters in the financial statements, records, and controls that might signify material weaknesses or misstatements.

SCOPE OF EXAMINATION

This review included an assessment of the adequacy and effectiveness of the overall system of financial controls in place for the Purchasing Warehouse during the six months ending March 31, 2026. The scope of this examination included a review of physical controls, the auctioneering contract, and an asset inventory.

SUMMARY OF FINDINGS

During this review, we noted relatively minor issues related to asset tracking and physical security. See Attachment A for details of these findings, along with responses from office management.

EXAMINATION TEAM

Travis Lee, Lead Auditor
Conner Wanees, Financial Auditor II

CLOSING

This report is intended solely for the information and use of your office and the Commissioners' Court. We greatly appreciate the cooperation and assistance received from the management and staff of the Purchasing Office during this examination. Please contact us if you have any questions or concerns regarding this report.

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Examination File

Attachment A

1. Unfound assets

During the review period, we inventoried 1,642 items from the asset list assigned to the Purchasing Warehouse. Of the 1,642 assets, we could not locate the 17 (1%) listed below:

Inventory number (TAG)	Asset Number (SAP)	Asset description	Asset location
124644	1001322	Apple Powerbook G4	6011 Blue Bluff (Warehouse)
128450	1002043	ENT. EXPANSION CABINET W/FLT PANEL MONITOR KIT ETC	6011 Blue Bluff (Warehouse)
138764	1039568	HP 2710P TABLET PC	6011 Blue Bluff (Warehouse)
138765	1039569	HP 2710P TABLET PC	6011 Blue Bluff (Warehouse)
142292	1046775	MICROSOFT SURFACE PRO 2	6011 Blue Bluff (Warehouse)
142399	1043554	LATITUDE E6330 W/256GB SSD	6011 Blue Bluff (Warehouse)
142400	1043555	LATITUDE E6330 W/256GB SSD	6011 Blue Bluff (Warehouse)
142748	1043021	BTO PAN TB 31 I5-3320M 500GB 4GB W7	6011 Blue Bluff (Warehouse)
143628	1040128	Virtual Tape Library (VTL) System	6011 Blue Bluff (Warehouse)
165219	1031373	DELL INSPIRON MINI LAPTOP	6011 Blue Bluff (Warehouse)
169880	1045448	APPLE IPAD	6011 Blue Bluff (Warehouse)
169881	1045447	APPLE IPAD	6011 Blue Bluff (Warehouse)
169882	1045446	APPLE IPAD	6011 Blue Bluff (Warehouse)
172675	1056086	Apple iPad Air 2 Wi-Fi + Cellular-tablet	6011 Blue Bluff (Warehouse)
176154	3000019	Apple 9.7-inch iPad Wi-Fi - 6th gen 32G	6011 Blue Bluff (Warehouse)
186958	3007790	Latitude 5510	6011 Blue Bluff (Warehouse)
G00501	1055184	Microsoft Surface Pro 4 TN3-00001	6011 Blue Bluff (Warehouse)

Significance:
Per the Purchasing Warehouse guidelines, *"The Purchasing Office must maintain all Surplus Property and Salvage Property at the warehouse until the Asset Manager transfers it to a User Department for reuse or until Commissioners Court authorizes the Asset Manager to dispose of it."* Items in the possession of the warehouse should be properly tracked to safeguard these items.

Recommendation:
We recommend that the Purchasing Warehouse determine the disposition of the noted items and improve asset tracking protocols as is deemed appropriate.

Management Response:
Management appreciates the review conducted by the Risk Evaluation and agrees with the recommendations. The Purchasing Warehouse has already begun reviewing asset records and strengthening inventory controls to improve asset accountability.

2. Site Monitoring

The warehouse is comprised of three fenced cages separating Purchasing, EMS, and ITS storage spaces. 360-degree cameras in the Purchasing and ITS cages provide coverage for those areas, but neither camera sufficiently covers the EMS cage in the middle. Figure 1 shows the camera in the Purchasing cage pointed to the EMS cage.

Figure 1: Purchasing Cage Camera looking toward the EMS Cage

The pallet of red items near the center-top of Figure 1 sits along the fence line shared with the EMS cage. As shown, very little of the EMS cage's inventory is visible.

Significance:

Staff reported that the EMS cage contains radio equipment. Radios accessing local public safety networks costs thousands of dollars each for both handhelds and mobile installations. Inventory can easily be removed from the EMS cage without the cameras capturing the event.

Recommendation:

We recommend working with the Office of Security and Protection (OSP) to re-focus existing cameras and consider additional cameras to view the EMS cage.

Management Response:

The warehouse is coordinating with the Office of Security and Protection to enhance camera coverage and physical security for high-value equipment. These corrective actions will further strengthen internal controls and reduce the risk of asset loss or unauthorized access.

Implementation Date:

Request OSP evaluation: July 2026; Camera assessment and recommendations: August 2026; Camera improvements (subject to OSP approval and funding): Target completion by December 31, 2026.