



Review of Texas Law Enforcement Support Office (LESO) Program (Formerly 1033 Program) Inventory Process at the Galveston Police Department

Why We Did This Memo

This audit is part of the City Auditor's Office Audit Plan year ending 2020 approved by City Council.

What We did

To complete this request, we:

- Interviewed the Sergeant designated by the Chief in charge of the LESO property, maintenance, yearly inventory, equipment issued, and ensure adequate safeguards to prevent loss, damage, or theft of the equipment.
- Read Texas LESO Program Quick Overview.
- Reviewed FEPMIS (Federal Excess Property Management information System) Texas Inventory worksheet including a picture of the equipment, U.S. inventory label, inventoried signature and date.
- Examined the FEPMIS inventory report spreadsheet.
- Evaluated the Statement of Physical Custody of LESO Program Property signature cards.
- Reviewed 2020 LESO Property Inventory with inventoried signature and location.
- Examined Galveston Police Department inventory system printouts.
- Reviewed current and draft policies for the Galveston Police Department on LESO program.

What We Found

In our opinion, internal controls are in place and operating effectively to provide reasonable assurance that the LESO equipment are managed appropriately. The Galveston Police Department has invested significant time and effort into improving the processes, procedures, and records related to the LESO equipment; and they have made substantial progress. Special procedures should be put in place to ensure that all inventory records are complete and accurate, and that obsolete/disposed of/transferred equipment are removed from the Galveston Police Department inventory program to reflect the LESO Program inventory report.



Review of Texas Law Enforcement Support Office (LESO) Program (Formerly 1033 Program) Inventory Process at the Galveston Police Department

The Galveston Police Department inventory system shows equipment in inventory that the department no longer has. One example is a mobile field kitchen trailer acquired from LESO on October 2, 2013 shows to be in fleet inventory. The kitchen trailer was given to Lighthouse Charity Team upon arrival of the trailer. The Galveston Police Department submitted a staff report to City Council to transfer the kitchen trailer to Lighthouse Charity Team on January 9, 2014. After one year and a day, October 3, 2014, the kitchen trailer would solely belong to the Galveston Police Department. The Galveston Police Department requested to transfer ownership to Lighthouse Charity Team. The request was approved by City Council on January 23, 2014. Items like this should be removed from the RMA inventory system. (Attachment 1).

Background

The Texas LESO program allows Law Enforcement Agencies (LEA) to acquire excess Department of Defense (DOD) property, including small arms and ammunition. LEA's must be approved and currently authorized to use the LESO program on an annual basis. Once property is issued to a LEA an application packet must be submitted annually by August 1, to the Administration of LESO program. The Galveston Police Department is responsible for following LESO guidelines, policies, requirements for all property received.

Scope

The scope of this review was to evaluate equipment inventory for the LESO program comparing to best practices including key processes, key risks, key controls, documentation, monitoring and ensuring transparency and accountability.

Follow Up

The Galveston Police Department inventory system now shows the transfer of the kitchen trailer to Lighthouse Charity Team.



City of Galveston

City Auditor's Office

Audit Memo
August 2020
AU-CITY2020-1

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Chief of Galveston Police Department Comment

The Police Department has worked diligently to implement the previous audit recommendations and ensure compliance. The Department will be directed to review Report's findings and conclusions. Ms. Sumrall and the City's auditors continues to provide guidance and make the department more accountable for its assets.

City Manager's Office Comment

The Manager has reviewed the report prepared by the City Auditor and is in agreement with its findings and conclusions. The GPD policy for LESO assets and materials has recently been revised and there are sufficient controls within the new policy to preclude the recurrence of the 2013 acquisition and immediate transfer of a program asset to a third party. The information contained in the staff report presented to council in support of transferring the asset did not delineate the purpose of the acquisition in sufficient detail for council to understand to proposed activity. The Manager is confident that the revised policy addresses the deficiencies which led to the questionable transfer which took place under prior City and GPD leadership.

14-0
1/23/14

**CITY COUNCIL ITEM SIGNATURE PAGE
RECEIVED IN THE CITY MANAGER'S OFFICE _____**

TITLE OF ITEM AS IT IS TO APPEAR ON CITY COUNCIL AGENDA:

Consider for action, approval of the transfer of ownership of the portable kitchen trailer from the Galveston Police Department to the Lighthouse Charity Team, a non-profit group.

AGENDA DATE REQUESTED: January 9, 2014

AGENDA ITEM REQUESTED: _____
___ CONSENT ___XXX___ ACTION ___ ORDINANCE ___ MOTION ___ OTHER _____

STAFF REVIEW _____ **DATE** _____ **APPROVED** _____ **SIGNATURE** _____

DEPARTMENT HEAD REQUESTING ITEM _____ 1/16/14 _____ *[Signature]*

FINANCE DIRECTOR: _____

COMMENTS: _____

CITY ATTORNEY: _____

COMMENTS: _____

CITY MANAGER: _____

COMMENTS: _____

ANY OTHER DEPARTMENTS AFFECTED _____ YES _____ XXX NO
IF YFS. OBTAIN THEIR APPROVAL FIRST:

DEPARTMENT _____ DATE _____ APPROVED _____ SIGNATURE _____

FISCAL POLICY STATEMENT ATTACHED? XXX ___ YES ___ NO

LOCAL BIDDER? ___ YES ___ NO XX NOT A PURCHASING ITEM

HAS ALL APPROPRIATE ADVERTISING BEEN COMPLETED? ___ YES ___ NO XX N/A

COUNCIL APPROVED
DATE 1/23/14
SIG [Signature]

City of Galveston / Galveston Police Department

Staff Report

December 16, 2013

Michael W. Kovacs, City Manager

Subject: Approval of the transfer of ownership of the portable kitchen trailer from the Galveston Police Department to the Lighthouse Charity Team, a non-profit group.

I. Background

- A. The Galveston Police Department received a portable kitchen trailer from the Texas 1033 Program. The Texas 1033 Program disperses used military equipment to police departments in Texas. The portable kitchen trailer was transferred to the Galveston Police Department on October 2, 2013, with no costs incurred.
- B. The Lighthouse Charity Team is a non-profit group operating in the southeast Gulf Coast region. The team provides the equipment and volunteers to allow numerous organizations to raise funds in order to provide other charitable resources to the citizens of Galveston and surrounding areas.
- C. The portable kitchen trailer will allow the Lighthouse Charity Team to provide continued support. The Lighthouse Team will support the City of Galveston Police, Fire, and EMS for a period of three years in response to natural disasters or other large events requiring assistance.
- D. The portable trailer will belong solely to the Galveston Police Department after one year. On October 3, 2014, one year and one day after taking possession of the trailer, it is the desire of the Galveston Police Department to transfer ownership to the Lighthouse Charity Team; to further their work in our community.

II. Current Situation

The City Manager will have to approve;

- A. The transfer of ownership of the portable kitchen trailer to the Lighthouse Charity Team.

III. Issues

- 1. Cost – There is no cost for this action.
- 2. Timing – The approval of the transfer will allow the Lighthouse Charity Team to plan for future events.

- 3. Departmental Improvement—This donation will ensure the City of Galveston and its charitable organizations will be able to rely on the Lighthouse Charity Team to assist in fundraising opportunities.

IV. Alternative in order of priority

- A. Approve the donation to Lighthouse Charity Team.
- B. Do not approve the donation.

V. Recommendation

Concur in Alternative A, and grant approval of the donation to Lighthouse Charity Team.

VI. Fiscal Impact Report

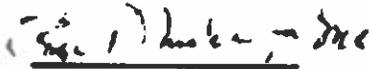
Requested by	Galveston Police Department
Funding Source	N/A
Cost	\$0.00
Additional Information	N/A

Respectfully Submitted



Henry Powell
Chief of Police

Approved



Michael W. Kovacs
City Manager

City of Galveston



Office of the Chief of Police

P.O. Box 17251 / Galveston, TX 77552-7251 / (409) 765-3790 / Fax (409) 765-3791

Dick Daugird
Lighthouse Charity Team
P.O. Box 16494
Galveston, Texas 77552

February 4, 2014

Dear Mr. Daugird,

On behalf of the Galveston Police Department I am please to be able to transfer possession of our Mobile Field Kitchen to the Lighthouse Charity Team. I have attached all the relevant documents that will prove ownership. After October 3, 2014, the Mobile Field Kitchen will belong solely to Lighthouse Charity Team.

The Mobile Field Kitchen is in the care, custody, and control of the Lighthouse Charity Team. All insurance, taxes, and licenses are the sole responsibility of the Lighthouse Charity Team.

I continue to look forward to our ongoing partnership and hope that we never need to use your services during a disaster or incident in our community.

Respectfully,


Henry S. Zofetto
Chief of Police
Galveston Police Department