

GALVESTON COUNTY



Office of County Auditor

Randall Rice CPA CISA CIO, County Auditor
Madeline Walker CPA CFE, First Assistant County Auditor

P.O. Box 1418, Galveston, Texas 77553

(409) 770-5304

722 Moody Ave 4th Floor, Galveston, TX 77550

February 7, 2022

Honorable Mark A. Henry, County Judge, and
Members of the Commissioners Court
722 Moody Ave
Galveston, Texas 77550

Honorable Mark A. Henry and Members of the Court:

Attached to be received and filed is the internal audit report of the inventory of fixed assets of the Facilities Department. Also attached is the response letter from Facilities Director, William Riordan, dated January 21, 2022.

Sincerely,

Randall Rice CPA

Digitally signed by Randall Rice CPA
Date: 2022.01.24 22:11:18 -06'00'

Randall Rice CPA
County Auditor

cc: William Riordan, Facilities Director

Attachment: Facilities Inventory of Fixed Assets Audit Report
Response Letter, William Riordan, Facilities Director

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722 Moody Ave 4th Floor, Galveston, TX 77550

January 5, 2022

To: William Riordan
Facilities Director

From: Celeste Wood
Internal Auditor I

Re: Facilities Department, Inventory of Fixed Assets

An inventory of fixed assets of the Facilities Department was conducted from December 15, 2021 through January 4, 2022. The objective of the inventory was to provide reasonable assurance that Galveston County fixed assets assigned to the Facilities Department have been accounted for at the time of the inventory and the information in ONESolution is complete and accurate. All fixed assets were accounted for during the inventory.

Fixed Asset Identification (FAID)

The Galveston County Purchasing Policies and Procedures Manual (March 7, 2018) requires the custodial department to properly tag and document receipt of each fixed asset. The Purchasing Asset Coordinator assigns a unique FAID number to each fixed asset. The FAID is recorded in ONESolution and a decal reflecting the number is affixed to the vehicle or piece of equipment. No material exceptions were noted.

Semi-Annual Fixed Asset Inventory

The Purchasing Agent Policies & Procedures Manual (March 7, 2018) 12.4(c) states an online process, using the Asset Custody Verification Form, is initiated semi-annually with all departments. The Asset Verification Form includes all inventoried fixed assets charged to the protective custody of each department. The department's asset custodian shall examine the form for accuracy, execute it and return it to the Purchasing Asset Coordinator.

The Facilities Department performed an inventory of fixed assets September 2021. The Asset Custody Verification Forms, dated September 29, 2021, were submitted to the Purchasing Asset Coordinator.

Fixed Asset Transfer

The Purchasing Agent Policies & Procedures Manual (March 7, 2018) 12.4(d) states, "The transfer of all other fixed property equipment from one department to another shall be documented on Form FA-02, Asset Transfer Report for Fixed Assets Other Than Information Technology Equipment. This form must be signed by both the transferring

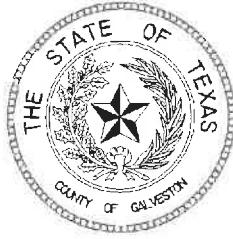
January 5, 2022

Page 2

Department's Asset Custodian and the Purchasing Asset Coordinator." Form FA-02 was properly submitted to the Purchasing Department for all transferred assets.

We wish to thank William Riordan and his staff for their cooperation and assistance.

cc: Randall Rice CPA, County Auditor
Madeline Walker CPA, CFA, First Assistant County Auditor
Rufus Crowder CPPO, CPPB, Purchasing Agent



County of Galveston
Facilities Dept.
722 Moody, 6th Floor
Galveston, Texas 77550
Phone (409) 765-2643 FAX (409) 621-7971

Will Riordan
Facilities Director

Debra J. Belany
Administrative Coordinator

January 21, 2022

To: Randall Rice

From: William Riordan

Re: 2022 Internal Audit of Fixed Assets

Mr. Rice:

The following is my response to the Audit conducted December 15th 2021 through January 4th of 2022 of the Facilities Department fixed assets.

Finding: All fixed assets were accounted for and the information in OneSolution is accurate.

Response: We continue to follow the guidelines of the Purchasing & Auditor's Offices to ensure this result remains the norm.

We would like to thank Celeste Wood for her assistance with completing this audit.

Thank you.

A handwritten signature in black ink that reads "Will Riordan".

Will Riordan