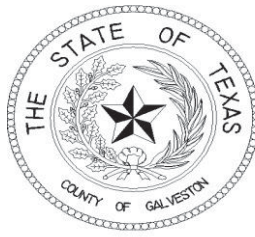


GALVESTON COUNTY



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 6, 2023

Honorable Mark A. Henry, County Judge, and
Members of the Commissioners Court
722 Moody Ave, Suite 200
Galveston, TX 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 Sheriff's Office. Also attached is the response letter from Henry Trochesset, Galveston County Sheriff, dated January 12, 2023.

Sincerely,

Randall Rice CPA

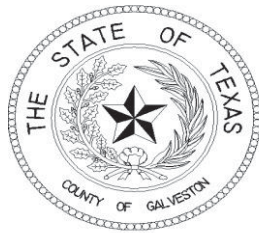
Digitally signed by Rice, Randall
Date: 2023.01.30 14:51:06
-06'00'

Randall Rice CPA
County Auditor

cc: Henry Trochesset, Galveston County Sheriff

Attachment: Sheriff's Office Fixed Assets Audit Report
Response Letter, Henry Trochesset, Galveston County Sheriff

GALVESTON COUNTY



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722 Moody Ave 4th Floor, Galveston, TX 77550

January 10, 2023

To: Henry Trochesset
Galveston County Sheriff

From: Celeste McGilberry
Internal Auditor

Re: Sheriff's Office, Inventory of Fixed Assets

An inventory of fixed assets of the Sheriff's Office was conducted from November 9, 2022 to January 9, 2023. The objective of the inventory was to provide reasonable assurance that Galveston County fixed assets assigned to the Sheriff's Office have been accounted for at the time of the inventory and the information in ONESolution is complete and accurate.

Fixed Asset Identification (FAID)

The Purchasing Agent Policies & 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 Fixed Asset Identification (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 Sheriff's Office performed an inventory of fixed assets and submitted the Asset Custody Verification Forms to the Fixed Asset Property Manager in October 2022.

Fixed Asset Transfer

The Purchasing Agent Policies & Procedures Manual (March 7, 2018) 11.3(a) states "Fixed asset transports from location to location require the notification of the Purchasing Asset Coordinator who will perform the update of location in the financial system. Custodial transfers from one department/division to another must be documented with Purchasing form FA-02, Transfer which must be sent to the Purchasing Asset Coordinator. The transfer will be completed and filed with the asset record within 5 business days." No material exceptions were noted.

We wish to thank Sheriff Trochesset and his staff for their cooperation and assistance.

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



Henry A. Trochesset
Sheriff
Galveston County

To: Mr. Randall Rice, Auditor, CPA

County Auditor

RE: Audit Report, Sheriff's Office, Inventory of Fixed Assets

Mr. Rice:

In October 2022 your office performed an inventory of fixed assets and the Asset Custody Verification Forms were submitted to the Fixed Asset Property Manager. No material exceptions were noted.

I have received the fixed asset inventory report performed by your auditors.

Fixed Asset Identification (FAID)

No material exceptions were noted.

Fixed Asset Transfer

No material exceptions were noted.

As always, we appreciate your offices' assistance in providing us with recommendations for improvement.

Sincerely,

A handwritten signature in black ink that reads "Henry Trochesset".

Sheriff Henry Trochesset

To Protect and Serve

601 54th Street • Suite 2100 • Galveston, Texas 77551 • 409-766-2300