

# 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 4<sup>th</sup> Floor, Galveston, TX 77550

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February 6, 2023

Honorable Mark A. Henry, County Judge, and  
Members of the Commissioners Court  
722 Moody Avenue  
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 William Riordan, dated January 31, 2023.

Sincerely,

*Randall Rice CPA*

Digitally signed by Rice, Randall  
Date: 2023.01.31 12:11:03 -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

# GALVESTON COUNTY



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January 25, 2023

**To:** William Riordan  
Facilities Director

**From:** Cynthia Hicks  
Internal Auditor I

**Re:** Facilities Department, Inventory of Fixed Assets

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An inventory of fixed assets of the Facilities Department was conducted from November 28, 2022 through December 28, 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.

**Finding:** Two assets do not have a decal affixed to them, reflecting the fixed asset identification number (FAID): Ford Truck (Vehicle ID# 4904) and Forklift Truck (Serial # ME00108).

**Recommendation FD-23-01:** To ensure compliance with the Purchasing Agent Policies & Procedures Manual, the department should notify the Purchasing Asset Coordinator to replace all missing or unreadable FAID decals.

### **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 June 2022. The Asset Custody Verification Forms, dated May 11, 2022, and June 23, 2022, were submitted to the Purchasing Asset Coordinator.

January 25, 2023

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### **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 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, 6<sup>th</sup> Floor  
Galveston, Texas 77550  
Phone (409) 765-2643 FAX (409) 621-7971

**Will Riordan**  
Facilities Director

**Debra J. Belany**  
Administrative Coordinator

January 31, 2023

To: Randall Rice

From: William Riordan

Re: Response to FY 2023 Facility Department fixed asset Audit

Mr. Rice:

The following is my response to the inventory of fixed assets of the Facilities Department which was conducted between November 28, 2022 through December 28, 2022.

**Finding:** Two assets do not have decals affixed to them reflecting the FAID. Ford Truck vehicle ID #4904 and Forklift Truck serial #ME00108.

**Response:** We received the decals in question from Jim Nolan on the afternoon of January 27, 2023. Mark Garcia then affixed the correct decals to the assets on January 30, 2023. We will strive to get these on new assets expediently.

We would like to thank Cynthia Hicks, Lori McWhirter, and Jim Nolan for their assistance with completing this audit.

Thank you.

  
Will Riordan