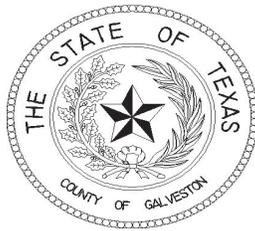


GALVESTON COUNTY



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

May 1, 2023

Honorable Mark A. Henry, County Judge, and
Members of the Commissioners Court
722 Moody Ave, Suite 200
Galveston, Texas 77550

Honorable Mark A. Henry and Members of the Court:

Attached is the internal audit report of the Other County Owned Vehicles, Inventory of Fixed Assets that was conducted from March 23, 2023 through April 14, 2023 to be received and filed.

Sincerely,

Randall Rice CPA

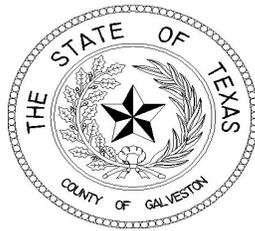
Digitally signed by Rice, Randall
Date: 2023.04.19 09:53:14 -05'00'

Randall Rice CPA
County Auditor

cc: Rufus Crowder CPPO, CPPB, Purchasing Agent
Garret Foskit, Nuisance Abatement and Game Rooms
Cheryl E. Johnson, Tax Assessor-Collector
John D. Kinard, District Clerk
John Marshall, Mosquito Control Director
Jack Roady, District Attorney
Michael Shannon, County Engineer
Dwight D. Sullivan, County Clerk
Scott Tafuri, Emergency Management Coordinator
Glen Watson, Director of Juvenile Justice
Misty Witmer, Chief Information Officer

Attachment: Other County Owned Vehicles, Inventory of Fixed Assets Audit Report

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April 14, 2023

To: Elected/Appointed Officials and
Department Heads as listed below

From: Jessica Gaul
Internal Auditor

Re: Other County Owned Vehicles Audit, Inventory of Fixed Assets

An inventory of fixed assets was conducted from March 23, 2023 through April 14, 2023. The objective of the inventory was to provide reasonable assurance that Galveston County fixed assets assigned to the County Clerk, District Attorney, District Clerk, Emergency Management, Engineering, Information Technology, Juvenile Justice, Mosquito Control, Nuisance Abatement and the Tax Office have been accounted for at the time of the inventory and the information in ONESolution is complete and accurate. All assets were accounted for during the inventory.

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.

All departments performed a semi-annual inventory of fixed assets between October 2022 and January 2023. The Asset Custody Verification Forms were submitted to the Purchasing Asset Coordinator.

We wish to thank all Elected/Appointed Officials and department heads and their 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
Garret Foskit, Nuisance Abatement and Game Rooms
Cheryl E. Johnson, Tax Assessor-Collector
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