

# 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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June 28, 2021

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 Road & Bridge Department. Also attached is the response letter from Mr. Lee Crowder, Director of Road & Bridge, dated June 21, 2021.

Sincerely,

*Randall Rice CPA*

Digitally signed by Randall Rice  
CPA  
Date: 2021.06.23 09:54:54 -05'00'

Randall Rice CPA  
County Auditor

cc: Mr. Lee Crowder, Director of Road & Bridge

Attachment: Road & Bridge Inventory of Fixed Assets Audit Report  
Response Letter, Mr. Lee Crowder, Director of Road & Bridge

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June 8, 2021

**To:** Mr. Lee Crowder  
Director of Road & Bridge

**From:** Jessica Kozma  
Internal Auditor I

**Re:** Road and Bridge Department, Inventory of Fixed Assets

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An inventory of fixed assets of the Road and Bridge Department was conducted from June 1, 2021 to June 8, 2021. The objective of the inventory was to provide reasonable assurance that Galveston County fixed assets assigned to the Road and Bridge 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 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 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 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 Road and Bridge Department performed an inventory of fixed assets May 2021. The Asset Custody Verification Form, dated May 17, 2021 was submitted to the Purchasing Asset Coordinator. No material exceptions were noted.

June 8, 2021

Page 2

### **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 Lee Crowder 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



# The County of Galveston

Road and Bridge Department  
Seawall Maintenance Department  
Bolivar Peninsula Beach Maintenance  
Fleet Service Department  
Lee Crowder, Road Administrator Office 281-534-5152

Date: June 21, 2021

To: Randall Rice CPA, County Auditor

From: Lee Crowder, Road Administrator

A handwritten signature in blue ink, appearing to read "L.C.", is written over the "From:" line.

CC: Jessica Kozma, Lori McWhirter, Rufus Crowder CPPO CPPB

Re: **Response to FY2021 Inventory of Fixed Assets**

The following is confirmation of compliance for the FY21 Road and Bridge Inventory of Fixed Assets.

## Fixed Asset Identification (FAID)

The Road and Bridge Department continues to comply with the Purchasing Agent Policies & Procedures Manual for all Fixed Assets.

## Semi-Annual Fixed Asset Inventory

The Road and Bridge Department continues to comply with the Purchasing Agent Policies & Procedures Manual for using Asset Custody Verification Forms semi-annually.

## Fixed Asset Transfer

The Road and Bridge Department has completed and filed with the Purchasing Asset Coordinator record all custodial transfers from one department/division to another. The Road and Bridge Department continues to comply with the Purchasing Agent Policies & Procedures Manual.

I would like to thank the Galveston County Auditor Office and I appreciate all of the time, diligence and professionalism of Internal Auditor Jessica Kozma.