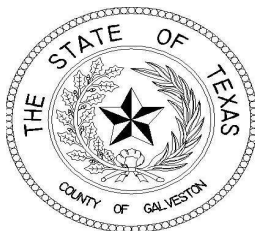


GALVESTON COUNTY



Office of the County Auditor

Sergio Cruz
County Auditor

Christie, Motogbe, CPA
First Assistant County Auditor

P.O. Box 1418, Galveston, Texas 77553

(409) 770-5300

722 Moody Ave, 4th Floor, Galveston, TX 77550

October 13, 2025

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

Honorable Mark A. 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 conducted August 7, 2025 to September 3, 2025. Also attached is the response letter from Jimmy Fullen, Galveston County Sheriff, dated September 24, 2025.

Sincerely,

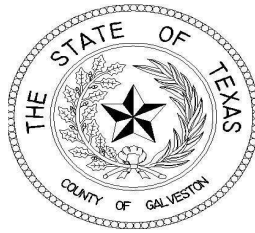
A handwritten signature in cursive script that reads "Sergio Cruz".

Sergio Cruz
County Auditor

cc: Jimmy Fullen, Galveston County Sheriff,

Attachment: Sheriff's Office Fixed Assets Audit Report
Response Letter, Jimmy Fullen, Galveston County Sheriff

GALVESTON COUNTY



Office of the County Auditor

Sergio Cruz
County Auditor

Christie, Motogbe, CPA
First Assistant County Auditor

P.O. Box 1418, Galveston, Texas 77553

(409) 770-5300

722 Moody Ave, 4th Floor, Galveston, TX 77550

September 3, 2025

To: Jimmy Fullen
Galveston County Sheriff

From: Cynthia Hicks
Internal Auditor

Re: Sheriff's Office, Inventory of Fixed Assets

An inventory of fixed assets of the Sheriff's Office was conducted from August 7, 2025 to September 3, 2025. 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 Workday 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 Workday and a decal reflecting the number is affixed to the vehicle or piece of equipment. No material discrepancies 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 May 2024.

September 3, 2025

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 discrepancies were noted.

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

cc: Sergio Cruz, County Auditor
Christie, Motogbe, CPA, First Assistant County Auditor
Veronica Vanhorn, Interim Purchasing Agent



Galveston County Sheriff's Office

Jimmy Fullen, Sheriff

September 24, 2025

To: Mr. Sergio Cruz
County Auditor

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

Mr. Cruz,

An inventory of fixed assets of the Sheriff's Office was conducted from August 7, 2025 to September 3, 2025. I have received the fixed assets inventory report performed by your auditors.

Fixed Asset Identification (FAID)

No material discrepancies were noted.

Semi-Annual Fixed Asset Inventory

No material discrepancies were noted.

Fixed Asset Transfer

No material discrepancies were noted.

As always, we appreciate your office's continued support in providing the Sheriff's Office with constructive recommendations for improvement.

Sincerely,

A blue ink signature of Jimmy Fullen, written in a cursive style.

Jimmy Fullen
Sheriff

Courtesy, Protection, Service