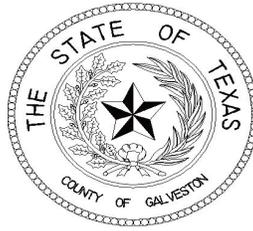


GALVESTON COUNTY



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

March 30, 2026

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 Mr. Mark Garcia, Assistant Facilities Director, dated March 16, 2026.

Sincerely,

A handwritten signature in blue ink that reads "Sergio Cruz".

Sergio Cruz
County Auditor

cc: Mr. Mark Garcia, Assistant Facilities Director

Attachment: Facilities Inventory of Fixed Assets Audit Report
Response Letter, Mr. Mark Garcia, Assistant Facilities Director

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

To: Mark Garcia
Assistant Facilities Director

From: Sergio Cruz
County Auditor

Date: February 27, 2026

Re: Facilities Department, Inventory of Fixed Assets

An inventory of fixed assets of the Facilities Department was conducted from February 17, 2026 through February 27, 2026. 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 Workday 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 Workday 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.

We wish to thank Mark Garcia and his staff for their cooperation and assistance.

cc: Sergio Cruz, County Auditor
Christie Motogbe CPA, First Assistant County Auditor
Mark Garcia, Assistant Facilities Director



COUNTY of GALVESTON
COUNTY COURTHOUSE

Facilities & Maintenance
722 MOODY AVENUE 6th FLOOR GALVESTON, TEXAS 77550
Phone: 409-766-2384

Mark A. Garcia
Asst. Facilities Director

Jokavell Posada
Business Service Analyst

March 16,2026

To Sergio Cruz

From: Mark A. Garcia

RE: Response to FY Facility Department fixed asset Audit

Mr. Cruz:

The following is my response to the inventory of fixed assets of the Facilities Department which was conducted between February 17,2026 through February.

Finding: two assets do not have a decal affixed to them, reflecting the fixed asset identification number (FAID): C4301 2023 Ford F 150 super Pickup 1FTEW1CP8PKD10740 ,FAID 33200 (FAID) C4006 2009 Doosan Forklift ME00108,FAID 30424 The department is already in the process of correcting this,

Response: We received the decals in question from Mr. Nolan on the afternoon on March 16,2026. I Mark A. Garcia gave them to Joshua Enriquez our maintenance supervisor and he will have them installed on March 17,2026. We will work on getting these on new assets ASAP. I would like to thank Cynthia Hicks, Lisa McCabe and Mr. Nolan for assistance with completing this audit.

Sincerely,
Mark A Garcia
Mark Garcia