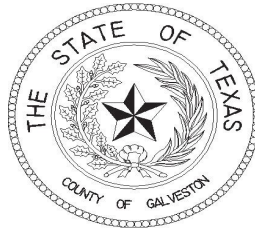


# GALVESTON COUNTY



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

---

May 22, 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 Fleet Department. Also attached is the response letter from County Road Administrator, Zachary Smith.

Sincerely,

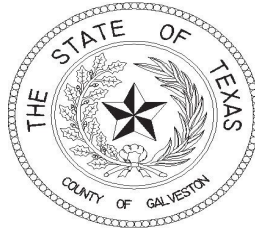
A handwritten signature in blue ink that reads "Sergio Cruz".

Sergio Cruz  
County Auditor

cc: Zachary Smith, County Road Administrator

Attachment: Fleet Inventory of Fixed Assets Audit Report  
Response Letter, Zachary Smith, County Road Administrator

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

---

---

**To:** Mr. Zachary Smith  
County Road Administrator

**From:** Sergio Cruz *SC*  
County Auditor

**Date:** April 16, 2026

**Re:** Fleet Department Inventory of Fixed Assets

---

An inventory of fixed assets of the Fleet Department was conducted from April 7, 2026 to April 16, 2026. The objective of the inventory was to provide reasonable assurance that Galveston County fixed assets assigned to the Fleet Department 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 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 in the testing of the 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 Fleet Department performed an inventory of fixed assets May 2024. The Asset Custody Verification Form, dated May 15, 2024 was submitted to the Purchasing Asset Coordinator. No material discrepancies were noted in the testing of the Semi-Annual Fixed Asset Inventory.

We wish to thank Zachary Smith and his staff for their cooperation and assistance.



## The County of Galveston

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

April 30, 2026

Sergio Cruz  
County Auditor  
722 Moody Ave  
Galveston, TX 77550

---

Mr. Sergio Cruz

We accept the audit report as is for the Fleet Department Inventory Internal Audit, and thank you for your diligence in reviewing our records.

Very Respectfully,

A handwritten signature in blue ink, appearing to read "Zach Smith".

Zachary Smith  
Galveston County Road Administrator