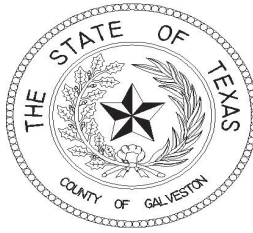


GALVESTON COUNTY



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

August 17, 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 Department of Parks and Cultural Services. Also attached is the response letter from Ms. Martha Lee, Director of Parks and Cultural Services, dated July 24, 2026.

Sincerely,

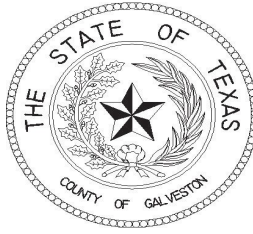
A handwritten signature in blue ink that reads "Sergio Cruz".

Sergio Cruz
County Auditor

cc: Ms. Martha Lee, Director of Parks and Cultural Services

Attachment: Parks and Cultural Services Inventory of Fixed Assets Audit Report
Response Letter, Ms. Martha Lee, Director of Parks and Cultural Services

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

To: Ms. Martha Lee
Director, Department of Parks and Cultural Services

From: Sergio Cruz *SC*
County Auditor

Date: July 15, 2026

Re: Parks Department Inventory of Fixed Assets

An inventory of fixed assets of the Parks Department was conducted from May 15, 2026 to July 9, 2026. The objective of the inventory was to provide reasonable assurance that Galveston County fixed assets assigned to the Parks 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 Parks Department performed an inventory of fixed assets May 2024. The Asset Custody Verification Form, dated May 16, 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 Martha Lee and her staff for their cooperation and assistance.



COUNTY of GALVESTON
Department of Parks & Cultural Services
4102 Main Street (FM 519) • La Marque, Texas 77568
Phone: (409) 934-8101 • Fax: (409) 621-7986

July 24, 2026

Sergio Cruz County Auditor
The County of Galveston
County Auditor's Office
P. O. Box 1418
Galveston, Texas 77553

RE: FY2026 Department of Parks and Cultural Services, Inventory of Assets Internal Audit

Dear Mr. Cruz,

The purpose of this letter is to present the Department of Parks and Cultural Services response to your office's audit of inventory assets performed during the period of May 15, 2026 to July 9, 2026.

Based on the report, no material discrepancies were identified in Fixed Asset Identification (FAID) or the Semi-Annual Fixed Asset Inventory.

I would like to thank your staff for their professionalism as they conducted the audit.

Thank you,

A handwritten signature in blue ink that reads "Martha Lee".

Martha Lee, CPRP
Director
Galveston County Parks & Cultural Services
409-934-8126
martha.lee@co.galveston.tx.us