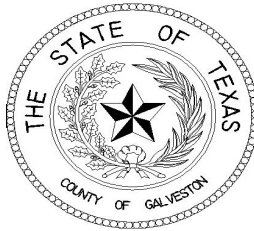


GALVESTON COUNTY



Office of County Auditor

Sergio Cruz, County Auditor

Christie Motogbe, CPA, Acting First Assistant County Auditor

P.O. Box 1418, Galveston, Texas 77553

(409) 770-5304

722 Moody Ave 4th Floor, Galveston, TX 77550

August 4, 2025

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 Fleet Department. Also attached is the response letter from Director of Road & Bridge, Lee Crowder.

Sincerely,

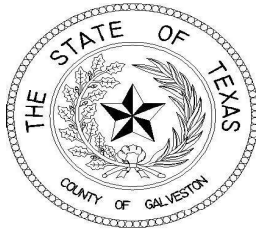
A handwritten signature in blue ink that reads "Sergio Cruz".

Sergio Cruz
County Auditor

cc: Lee Crowder, Director of Road & Bridge
Elizabeth Bryant, Fleet Administrative Manager
Christie Motogbe, CPA, Acting First Assistant County Auditor
Rufus Crowder CPPO, CPPB, Purchasing Agent

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

GALVESTON COUNTY



Office of County Auditor

Sergio Cruz, County Auditor
Christie Motogbe, CPA, Acting First Assistant County Auditor

P.O. Box 1418, Galveston, Texas 77553

(409) 770-5304

722 Moody Ave 4th Floor, Galveston, TX 77550

June 20, 2025

To: Elizabeth Bryant
Fleet Administration - Manager

From: Cynthia Hicks
Internal Auditor I

Re: Fleet Department, Inventory of Fixed Assets

An inventory of fixed assets of the Fleet Department was conducted from May 22, 2025 to June 20, 2025. 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 20, 2024 was submitted to the Purchasing Asset Coordinator. No material discrepancies were noted in the testing of the Semi-Annual Fixed Asset Inventory.

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

June 20, 2025

Page 2

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.” Form FA-02 was properly submitted to the Purchasing Department for all transferred assets. No material discrepancies were noted in the testing of the Fixed Asset Transfer.

We wish to thank Elizabeth Bryant and her staff for their cooperation and assistance.

cc: Sergio Cruz, County Auditor
Christie Motogbe, CPA, Acting First Assistant County Auditor
Rufus Crowder CPPO, CPPB, Purchasing Agent
Lee Crowder, Director of Road & Bridge



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: July 15, 2025

To: Sergio Cruz
County Auditor

From: Lee Crowder 
Road and Bridge Administrator

Re: **Response to FY2025 Internal Audit**

The Fleet Department has reviewed the FY2025 Internal Field Audit for the period of May 22, 2025 through June 20, 2025 and accepts the report as submitted.

I would like to thank the staff of the Office of the County Auditor for the diligence and consultation provided during the audit process.

Thank you,

Lee Crowder
Road Administrator



Lee.Crowder@co.galveston.tx.us