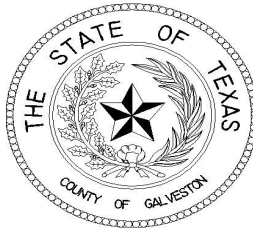


# GALVESTON COUNTY



## 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

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July 20, 2026

Honorable Mark A. Henry, County Judge, and  
Members of the Commissioners Courts  
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 Sheriff's Office conducted May 6, 2026 to June 10, 2026. Also attached is the response letter from Jimmy Fullen, Galveston County Sheriff, dated June 24, 2026.

Respectfully,

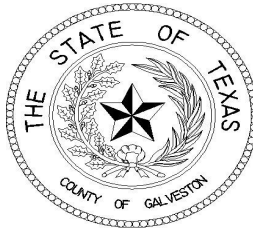
A handwritten signature in blue ink that reads "Sergio Cruz".

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



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To: Jimmy Fullen  
Galveston County Sheriff

From: Lisa McCabe  
Internal Auditor

Date: June 17, 2026

Re: Sheriff's Office, Inventory of Fixed Assets

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An inventory of fixed assets of the Sheriff's Office was conducted from May 6, 2026 to June 10, 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.

June 17, 2026

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#### 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



# Galveston County Sheriffs Office

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## Jimmy Fullen, Sheriff

To: Sergio Cruz  
County Auditor

Re: SO Inventory of Assets

Mr. Cruz,

The Galveston County Sheriffs Office acknowledges receipt of the Fixed Asset Inventory Report covering the inventory conducted from May 6, 2026, through June 10, 2026.

We appreciate the time and effort dedicated to completing the inventory and reviewing our fixed asset records. We are pleased that no material discrepancies were identified and that the inventory confirmed fixed assets assigned to the Sheriff's Office have been properly accounted for and accurately reflected in Workday.

The Sheriffs Office remains committed to maintaining accurate asset records, complying with Galveston County policies and procedures, and ensuring proper stewardship of county resources. We will continue to work closely with the Purchasing Asset Coordinator to ensure fixed asset tagging, inventory verification, and transfer documentation requirements are consistently followed.

Thank you to the Purchasing Department for its assistance and professionalism throughout the inventory process.

Respectfully,

A handwritten signature in blue ink, appearing to read "Jimmy Fullen".

Jimmy Fullen  
Galveston County Sheriff

*Courtesy, Protection, Service*