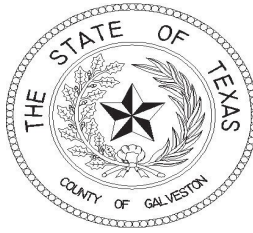


GALVESTON COUNTY



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

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,

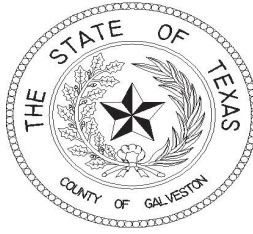
A handwritten signature in blue ink that reads "Sergio Cruz".

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



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

To: Mr. Zachary Smith
County Road Administrator

From: Sergio Cruz 
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", is written over a horizontal line.

Zachary Smith
Galveston County Road Administrator