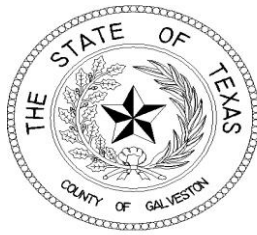


GALVESTON COUNTY



Office of County Auditor

Randall Rice CPA CISA CIO, County Auditor
Kristin Bulanek CIA, First Assistant County Auditor

P.O. Box 1418, Galveston, Texas 77553

(409) 770-5304

722 Moody Ave 4th Floor, Galveston, TX 77550

June 29, 2020

Honorable Mark A. Henry, County Judge, and
Members of the Commissioners Court
722 Moody Ave, Suite 200
Galveston, Texas 77550

Honorable Mark A. Henry and Members of the Court:

Attached is the internal audit report of the Other County Owned Vehicles, Inventory of Fixed Assets that was conducted from June 8, 2020 through June 12, 2020 to be received and filed.

Sincerely,

Randall Rice CPA Digitally signed by Randall Rice CPA
Date: 2020.06.22 12:12:50 -05'00'

Randall Rice CPA
County Auditor

cc: Rufus Crowder CPPO, CPPB, Purchasing Agent
Dwight D. Sullivan, County Clerk
Jack Roady, District Attorney
John D. Kinard, District Clerk
Scott Tafuri, Emergency Management Coordinator
Walter LaGrone, Information Technology Director
Glen Watson, Juvenile Justice Director
John Marshall, Mosquito Control Director
Cheryl E. Johnson, Tax Assessor-Collector

Attachment: Other County Owned Vehicles, Inventory of Fixed Assets Audit Report

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June 16, 2020

To: Elected/Appointed Officials and
Department Heads as listed below

From: Jessica Kozma
Internal Auditor

Re: Other County Owned Vehicles Audit, Inventory of Fixed Assets

An inventory of fixed assets was conducted from June 8, 2020 through June 12, 2020. The objective of the inventory was to provide reasonable assurance that Galveston County fixed assets assigned to the County Clerk, District Attorney, District Clerk, Emergency Management, Information Technology, Juvenile Justice, Mosquito Control and the Tax Office have been accounted for at the time of the inventory and the information in ONESolution is complete and accurate. All vehicles were accounted for during the inventory. No issues were found except for the following.

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.

Finding: Unit C2813 (FAID 32571) and Unit C2812 (FAID 32579), both assigned to the Information Technology Department, have the incorrect license plate number recorded in ONESolution.

Recommendation IT-20-01: When performing the semi-annual inventory of fixed assets, the department should document any incorrect information reflected in ONESolution and notify the Purchasing Department of the corrections needed.

A spreadsheet providing details of the findings will be provided to each department and the Purchasing Department.

June 16, 2020

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We wish to thank all Elected/Appointed Officials and department heads and their staff for their cooperation and assistance.

cc: Randall Rice CPA, County Auditor
Kristin Bulanek CIA, First Assistant County Auditor
Rufus Crowder CPPO, CPPB, Purchasing Agent
Dwight D. Sullivan, County Clerk
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