



THE COUNTY OF GALVESTON
COUNTY AUDITOR'S OFFICE
P.O. Box 1418
GALVESTON, TEXAS 77553

County Auditor
Randall Rice CPA
CITP CISA CIO CBM DABFA CGMA

Kristin Bulanek CIA
First Assistant, Director of Auditing

Jeff Modzelewski CPA
First Assistant, Director of Accounting

October 27, 2015

Honorable Mark A. Henry, County Judge, and
Members of the Commissioners Court

Honorable Judge and Members of the Court:

Attached for your acceptance for filing is the Quarterly Audit Report for Constable 1 – Texas City. The audit covered the period from July 2015 through September 2015.

Sincerely,

A handwritten signature in blue ink, appearing to read "RRice CPA".

Randall Rice CPA
County Auditor

cc: Honorable Michael Montez

Attachment: Quarterly Audit Report, Constable 1 - Texas City



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October 13, 2015

Honorable Michael Montez
Constable 1 - Texas City
2516 Texas Avenue
Texas City, Texas 77590

Honorable Michael Montez:

The Galveston County Auditor's Office has examined the monthly reports of Constable 1 - Texas City for the months of July 2015 through September 2015. The scope of the examination was limited to reviewing the records submitted to this office by Constable 1 - Texas City. The objectives of the examination were to verify the mathematical accuracy of the reports and to confirm all funds collected were deposited with the County Treasurer in a timely manner.

- Monthly reports reviewed were mathematically accurate and are therefore approved as submitted in compliance with LGC §114.001 and LGC §114.043.

The office made 12 deposits during the audit period.

Finding: The office is not in compliance with LGC §113.022, as deposits were made on average of 20 business days following the receipt of the collections. *(This was a previous finding.)*

Recommendation C5-15-01: Deposit collections the next business day after the date the money was collected. If this is not possible, deposit the money no later than the fifth regular business day after the money is collected.

This report will be submitted to Commissioners Court on October 27, 2015. Please contact Lori McWhirter, Internal Audit Manager, at (409) 770-5356 if you have any questions or comments regarding this report.

Sincerely,


Randall Rice CPA
County Auditor