



**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

September 15, 2015

Honorable Mark A. Henry and  
Members of the Commissioners Court

Honorable Mark A. Henry and Members of the Court:

Attached for your consideration is the internal audit report of the cash count and inventory of Constable, Precinct 2 (Galveston). The audit was conducted on August 31, 2015.

Sincerely,

A handwritten signature in blue ink that reads "Rice CPA".

Randall Rice CPA  
County Auditor

cc: Honorable Clint Wayne Brown

Attachment: Constable, Precinct 2 (Galveston) Cash Count and Inventory Report



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September 08, 2015

**To:** Honorable Clint Wayne Brown  
Constable, Precinct 2 (Galveston)

**From:** Eric Wolchko *EPW*  
Internal Auditor

**Re:** Constable, Precinct 2 (Galveston) Cash Count and Inventory

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### Cash Count

A cash count of Constable, Precinct 2 (Galveston) was conducted on August 31, 2015. The objectives of the cash count were to determine if all the collections had been accounted for at the time of the surprise cash count, and if the collections were properly handled and in a timely manner.

This would include examining deposit warrants and the receipt book issued to the Constable's office.

- There were no funds on hand at the time of the surprise cash count.
- All receipts were up to date and accounted for.

### Inventory

An asset inventory of Constable, Precinct 2 (Galveston) was conducted on August 31, 2015. The objectives of the inventory were to provide reasonable assurance that Galveston County assets assigned to the office of Constable, Precinct 2 (Galveston) had been accounted for at the time of the inventory.

- All assets were accounted for at the time of the inventory

We wish to thank Constable Brown and his staff for their cooperation and assistance.

cc: Randall Rice CPA, County Auditor  
Kristin Bulanek CIA, First Assistant, Director of Auditing