



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

May 12, 2015

Honorable Judge Mark A. Henry 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 2 – Galveston. The audit covered the period from January 2015 through March 2015.

Sincerely,

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

Randall Rice CPA
County Auditor

cc: Honorable Clint Brown

Attachment: Quarterly Audit Report, Constable 2 - Galveston



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April 27, 2015

Honorable Clint Brown
Constable 2 - Galveston
1922 Sealy
Galveston, Texas 77550

Honorable Clint Brown:

The County Auditor's Office has examined the monthly reports of Constable 2 - Galveston for the months of January 2015 through March 2015. The scope of the examination was limited to reviewing the records submitted to this office by Constable 2 - Galveston. The objectives of the examination were to verify the mathematical accuracy of the reports¹, to determine if the reports were submitted in a timely manner², and to confirm all funds collected were properly deposited with the County Treasurer³.

- The monthly reports reviewed were mathematically accurate and submitted timely and are therefore approved as submitted in compliance with LGC § 103.005 and LGC § 114.001

Finding: The office is not in compliance with LGC §113.022 and CCP §103.004, as deposits were made on the average of 9 business days following receipt of collections.

Recommendation C2G-15-01: Deposit collections the next business day after the date the money is 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 May 12, 2015. Please contact Lori McWhirter at (409) 770-5356 if you have any questions or comments regarding this report.

Sincerely,

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

Randall Rice CPA
County Auditor

¹ Local Government Code § 103.005. Report Required.

- (a) An officer listed in Article 103.003 who collects money other than taxes for a county shall report to the commissioners court of the county for which the money was collected during each term of the court.
- (c) The report must state for the reporting period: (1) the amount of money collected by the officer; (2) when and from whom the money was collected; (3) the process by which the money was collected; and (4) the disposition of the money.
- (d) The report must be in writing and under the oath of the officer.
- (e) If an officer has not collected money since the last report required to be filed with the court or the commissioners court, the officer shall report that fact to the court or commissioners court.

² Local Government Code § 114.001. General Requirements Applicable to Reports.

- (b) A monthly report must be filed within five days after the first day of each month.

³ Local Government Code § 113.022. Time for Making Deposits

- (a) A county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received.