



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

Ron Chapa CPA
First Assistant, Director of Auditing

Jeff Modzelewski CPA
First Assistant, Director of Accounting

Latoya Jordan
First Assistant, I.T. Systems

October 29, 2013

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

Honorable Judge and Members of the Court:

Attached for your consideration is the internal audit report of Constable, Precinct 3. The audit was conducted in the period of October 2, 2013 through October 4, 2013.

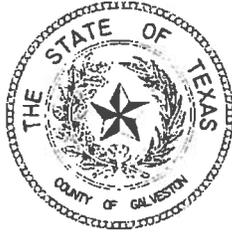
Sincerely,

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

Randall Rice CPA
County Auditor

cc: Honorable Derreck Rose

Attachment: Constable, Precinct 3 Audit Report



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October 4, 2013

Honorable Derreck Rose
Constable, Precinct 3
203 Vauthier
La Marque, Tx 77568

Re: Cash Count and Inventory Audit Report

Honorable Derreck Rose:

Attached is the internal audit report of Constable, Precinct 3 that was conducted on October 2, 2013. The report is being presented for your review.

The report is scheduled to go to Commissioner's Court on October 29, 2013. We are willing to discuss any material included in this report with you or your staff. Please contact Kristin Bulanek at extension 5408 if you would like to schedule an exit conference.

Sincerely,

Randall Rice CPA
County Auditor

Attachment: Draft Internal Audit Report



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October 4, 2013

To: Honorable Derreck Rose
Constable, Precinct 3

From: Travis Leopulos
Internal Auditor I

Re: Constable, Precinct 3 Cash Count and Inventory

Cash Count

A cash count of Constable, Precinct 3 was conducted on October 2, 2013. 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 3 was conducted on October 2, 2013. The objectives of the inventory were to provide reasonable assurance that Galveston County assets assigned to the office of Constable, Precinct 3 had been accounted for at the time of the inventory.

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

Monthly Reporting

According to LGC §114.002, "The County Auditor shall determine the time and manner for making reports to the Auditor." According to LGC § 115.002, "The County Auditor shall carefully examine and report on all reports that are about the collection of money for the County." Monthly reports submitted to the County Auditor's office were examined for the period of October 2012 through September 2013. The scope of the examination was limited to reviewing the records submitted to this office by Constable, Precinct 3. The objectives of the examination were to verify the mathematical accuracy of the reports, to determine if the reports were submitted in a timely manner, and that all funds collected were properly deposited with the County Treasurer.

Finding: A monthly report has not been received for the months of April 2013 through June 2013, and August 2013 through September 2013.

Recommendation C3-13-01: Submit the monthly reports stated above to the County Auditor's Office as soon as possible. For all future reports, submit them by the 5th day of the following month, including months where no money was collected.

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

cc: Randall Rice CPA, County Auditor
Ron Chapa CPA, First Assistant, Director of Auditing