



**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

June 9, 2015

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

Honorable Judge and Members of the Court:

Attached for acceptance for filing is the Quarterly Audit Report for Constable 3 – Galveston. The audit covered the period January 2015 through March 2015.

Sincerely,

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

Randall Rice CPA  
County Auditor

cc: Honorable Terry Petteway

Attachment: Quarterly Audit Report, Constable 3 - Galveston



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April 27, 2015

Honorable Terry Petteway  
Constable 3 - Galveston  
1922 Sealy  
Galveston, TX 77550

Honorable Terry Petteway:

The County Auditor's Office has examined the monthly reports of Constable 3 - 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 3 - Galveston. The objectives of the examination were to verify the mathematical accuracy of the reports<sup>1</sup>, to determine if the reports were submitted in a timely manner<sup>2</sup>, and to confirm all funds collected were properly deposited with the County Treasurer<sup>3</sup>.

**Finding:** A monthly report was not received for the months of January, February, or March 2015. Without the revenue report and support documentation, the Auditor's Office could not validate the timeliness of deposits.

**Recommendation C3G-15-02:** Submit the monthly reports stated above to the County Auditor's Office as soon as possible. For all future reports, submit them by the 5<sup>th</sup> day of the following month, including months where no money is collected. *(This was a previous finding.)*

This report will be submitted to Commissioners Court on June 9, 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, appearing to read "Rice CPA".

Randall Rice CPA  
County Auditor

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<sup>1</sup> Code of Criminal Procedure § 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.

<sup>2</sup> 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.

<sup>3</sup> 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.