

GALVESTON COUNTY



Office of County Auditor

Randall Rice CPA CISA CIO, County Auditor
Jeff Modzelewski CPA, First Assistant Accounting
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P.O. Box 1418, Galveston, Texas 77553

(409) 770-5304

722 Moody Ave 4th Floor, Galveston, TX 77550

July 19, 2016

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 3 – La Marque. The audit covered the period from April 2016 through June 2016.

Sincerely,

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

Randall Rice CPA
County Auditor

cc: Honorable Derrick Rose

Attachment: Quarterly Audit Report, Constable 3 – La Marque

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July 8, 2016

Honorable Derrick Rose
Constable 3 – La Marque
203 Vauthier Road
La Marque, Texas 77510

Honorable Derrick Rose:

The Galveston County Auditor's Office has examined the monthly reports of Constable 3 – La Marque for the months of April 2016 through June 2016. The scope of the examination was limited to reviewing the records submitted to this office by Constable 3 – La Marque. 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.

Finding: The April revenue report was not mathematically accurate, as all of the revenue collected during the month was not recorded on the report. The funds were, however, deposited in the bank.

Recommendation C3LM-16-01: Record all revenue collected during the month on the revenue report to ensure accuracy and completeness as required by LGC §115.002 Examination of Books and Reports.

Finding: The office is not in compliance with LGC §113.022 and CCP §103.004, as 5 of the 13 deposits made during the audit period exceeded the statutory time limit for deposits.

Recommendation C3LM-16-02: 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 July 19, 2016. Please contact Lori McWhirter, Internal Audit Manager, at (409) 770-5356 if you have any questions or comments regarding this report.

Sincerely,

A handwritten signature in blue ink that reads "Rice CA" with a stylized flourish.

Randall Rice CPA
County Auditor