

**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

November 12, 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 7. The audit was conducted in the period of October 21, 2013 through October 25, 2013.

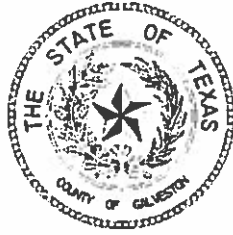
Sincerely,

A handwritten signature in cursive script that reads "Rice CPA".

Randall Rice CPA  
County Auditor

cc: Honorable Rick Sharp

Attachment: Constable, Precinct 7 Audit Report



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First Assistant, I.T. Systems

October 25, 2013

Honorable Rick Sharp  
Constable, Precinct 7  
P.O. Box 8327  
Bacliff, Texas 77518

Re: Cash Count and Inventory Audit Report

Honorable Rick Sharp:

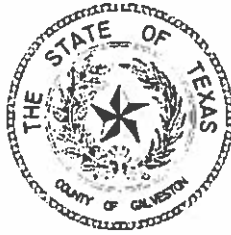
Attached is the internal audit report of Constable, Precinct 7 that was conducted on October 22, 2013. The report is being presented for your review.

The report is scheduled to go to Commissioner's Court on November 12, 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 25, 2013

**To:** Honorable Rick Sharp  
Constable, Precinct 7

**From:** Jordan Guss  
Internal Auditor I

**Re:** Constable, Precinct 7 Cash Count and Inventory

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### **Cash Count**

A cash count of Constable, Precinct 7 was conducted on October 22, 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.

- All collections were accounted for at the time of the surprise cash count.
- All receipts were up to date and accounted for.

### **Inventory**

An asset inventory of Constable, Precinct 7 was conducted on October 22, 2013 and October 25, 2013. The objectives of the inventory were to provide reasonable assurance that Galveston County assets assigned to the office of Constable, Precinct 7 had been accounted for at the time of the inventory.

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

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

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