



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 26, 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 8. The audit was conducted in the period of October 25, 2013 through October 28, 2013.

Sincerely,

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

Randall Rice CPA
County Auditor

cc: Honorable Jerry Fisher

Attachment: Constable, Precinct 8 Audit Report



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November 14, 2013

To: Honorable Jerry Fisher
Constable, Precinct 8

From: Travis Leopolos
Internal Auditor I

Re: Constable, Precinct 8 Cash Count and Inventory

Cash Count

A cash count of Constable, Precinct 8 was conducted on October 25, 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 8 was conducted on October 25, 2013 and October 28, 2013. The objectives of the inventory were to provide reasonable assurance that Galveston County assets assigned to the office of Constable, Precinct 8 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 Fisher and his staff for their cooperation and assistance.

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