



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

May 16, 2014

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 the Galveston County Guardianship Program. The audit covered the period September 1, 2012 through October 31, 2013.

Sincerely,

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

Randall Rice CPA
County Auditor

cc: Connie Nicholson

Attachment: Guardianship Program Audit Report



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April 23, 2014

To: Connie Nicholson
Director of Community Services

From: Jordan Guss
Internal Auditor I

Re: Galveston County Guardianship Program

Internal Audit performed a review of the Galveston County Guardianship Program as requested by the Director of Community Services. The review covered the period from September 1, 2012 through October 31, 2013. The objective of the review was to provide reasonable assurance concerning reliability and accuracy of account balances before the program was outsourced to a third party.

Internal Audit reviewed the accounts of fifteen wards of the program: five (5) with the highest balances and ten (10) randomly selected. During the review, the auditor tested the accuracy of the bank reconciliations and the validity of the expenditures. All expenses reviewed had appropriate support documentation.

We would like to thank the Galveston County Community Services Department for their cooperation and assistance during the review.

If you have any questions or concerns regarding this report, please contact Lori McWhirter, Internal Audit Supervisor, at (409) 770-5356.

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