

GALVESTON COUNTY



Office of County Auditor

Randall Rice CPA CISA CIO, County Auditor
Kristin Bulanek CIA, First Assistant County Auditor

P.O. Box 1418, Galveston, Texas 77553

(409) 770-5304

722 Moody Ave 4th Floor, Galveston, TX 77550

November 4, 2019

Honorable Mark A. Henry, County Judge, and
Members of the Commissioners Court
722 Moody Avenue
Galveston, Texas 77550

Honorable Mark A. Henry and Members of the Court:

Attached to be received and filed is the Quarterly Audit Report for the Court Collections Office. The audit covered the period from July 2019 through September 2019.

Sincerely,

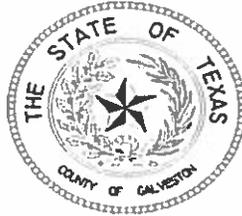

Randall Rice CPA
County Auditor



cc: Kelly Baksa, Collections Manager

Attachment: Quarterly Audit Report, Court Collections Office

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October 25, 2019

Kelly Baksa
Collections Manager
600 59th Street, Suite 1500
Galveston, TX 77551

Ms. Kelly Baksa:

The Galveston County Auditor's Office has examined the Private Collection and OMNI purchase orders submitted by the Court Collections Office for the months of July 2019 through September 2019.

Private Collection Fees

The collection contract between Galveston County and Perdue, Brandon, Field, Collins & Mott states the county shall pay the firm by the 20th day of each month all compensation earned by the firm for the previous month. County policy requires the office to submit a purchase request by the 5th day of the following month. Once a PO is issued, adequate forms and support documentation shall be submitted to Accounts Payable. It is the responsibility of the office to monitor the status of the purchase orders to verify payment is made.

Finding: A purchase request for the collection agency fees (PC30) was not submitted in a timely manner for July 2019.

Recommendation COLL-19-01: For all future purchase requests, submit by the 5th day of the following month and monitor the status of the purchase orders to ensure payment is made.

OMNI Fees

Transportation Code §706.006 Payment of Administration Fee states a person who fails to appear for a complaint or citation for an offense described in this chapter shall be required to pay an administrative fee of \$30 for each complaint or citation reported to the Department of Public Safety. For each fee collected under Section 706.006, the county shall send \$6 to the vendor, OmniBase Services of Texas, no later than the last day of the month following the close of the calendar quarter. County policy requires the office to submit a purchase request by the 5th day of the following month. Once a PO is issued, adequate forms and support documentation shall be submitted to Accounts Payable. It is the responsibility of the office to monitor the status of the purchase orders to verify payment is made. The office is in compliance with Transportation Code §706 and county policy.

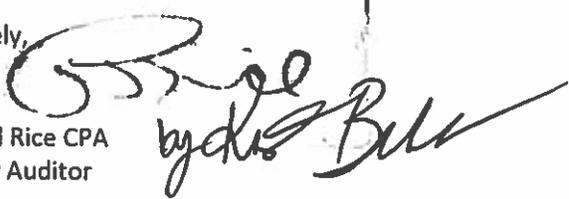
October 25, 2019

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This report will be submitted to Commissioners Court on November 4, 2019. Please contact Lori McWhirter, Internal Audit Manager, at (409) 770-5356 if you have any questions or comments regarding this report.

Sincerely,

Randall Rice CPA
County Auditor

A handwritten signature in black ink, appearing to read "Rice" followed by a stylized flourish that extends to the right.