

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

September 21, 2020

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 internal audit report of the cash count of the Galveston County Senior Services Division on behalf of the Department of Parks & Cultural Services.

Sincerely,

Randall Rice CPA

Digitally signed by Randall Rice
CPA
Date: 2020.09.02 10:38:14 -05'00'

Randall Rice CPA
County Auditor

cc: Julie Diaz, Director of Department of Parks and Cultural Services

Attachments: Senior Services Division Internal Audit Report

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August 31, 2020

To: Ms. Julie Diaz
Director, Department of Parks and Cultural Services

From: Jessica Kozma
Internal Controls I

Re: Senior Services Division Surprise Cash Count

Cash Count

A surprise cash count of the Senior Services Division was conducted on August 21, 2020. The objective of the cash count was 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.

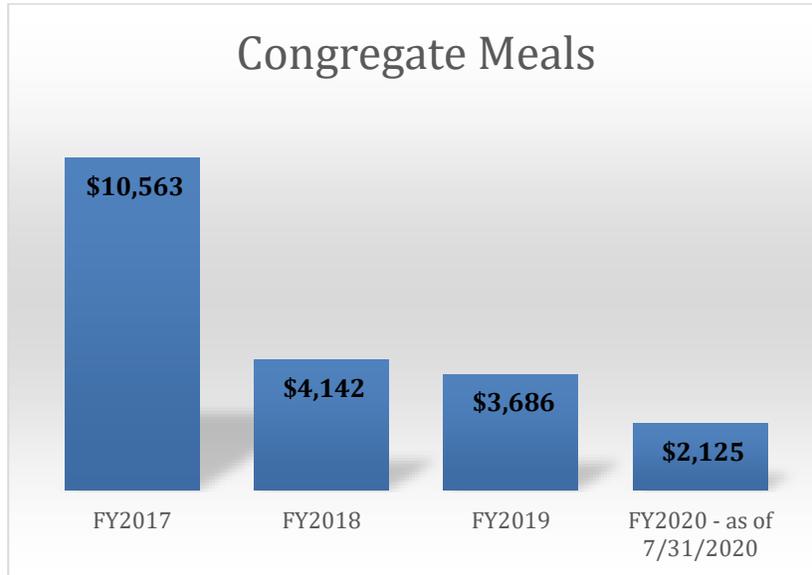
- All funds were accounted for at the time of the surprise cash count.
- All collections were properly handled and in a timely manner.

Statistical Analysis

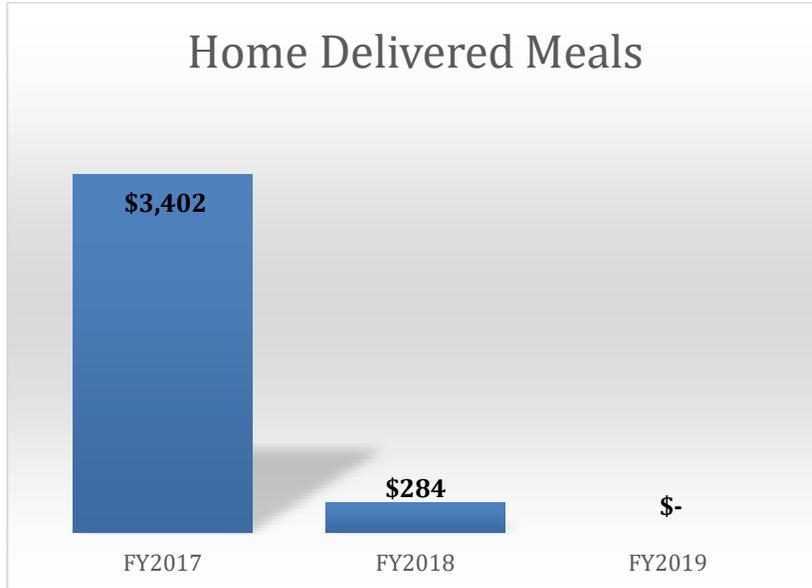
Galveston County established the Senior Citizens Program to serve adults age 60 and older. The Senior Services staff provide congregate meals and transportation services. This program is supported by federal and state funds via the Older Americans Act, Title III programs which are administered by the Texas Health and Human Services Commission and passed-through the Houston-Galveston Area Council (HGAC). Since 2008, the program has also been supported by the Texans Feeding Texans Program through the Texas Department of Agriculture as well as local participant contributions.

A statistical analysis was performed on the participant contributions paid to Galveston County from FY2017 through FY2020 (as of July 31, 2020) derived from congregate meals, the Home Delivered Meals Program and transportation services.

The chart below reflects the participant contributions from congregate meals. There has been a 79.88% decrease in participant contributions from FY2017 to FY2020 (as of July 31, 2020).



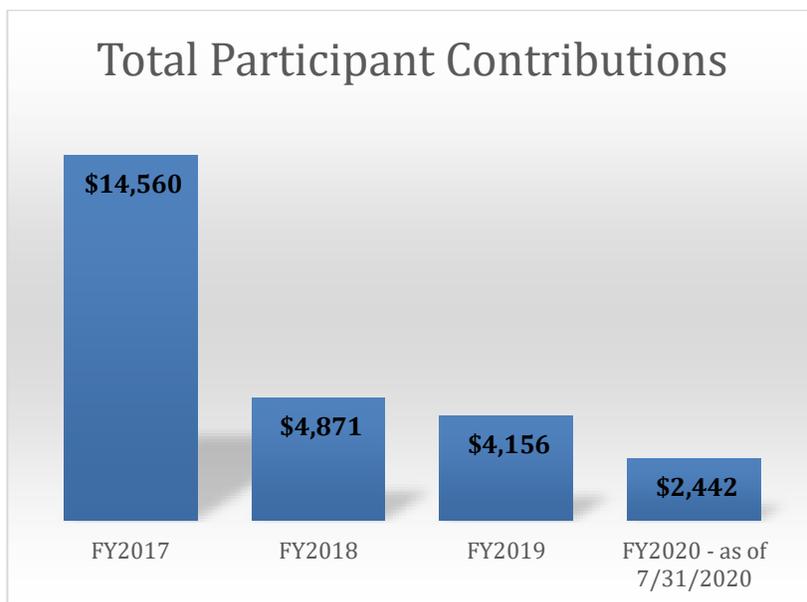
As of October 1, 2017, Galveston County no longer receives participant contributions from home delivered meals, as this program is now administered by Interfaith Ministries for Greater Houston. The chart below reflects there are no recent participant contributions for home delivered meals.



The chart below reflects the participant contributions from transportation services. There has been a 46.72% decrease in participant contributions from FY2017 to FY2020 (as of July 31, 2020).



The chart below reflects the total participant contributions for congregate meals, home delivered meals and transportations services provided by the Senior Services Division. Overall participant contributions have decreased by 83.23% from FY2017 to FY2020 (as of July 31, 2020), partially due to the county no longer receiving contributions for home delivered meals.



I wish to thank Ms. Diaz and her staff for their cooperation and assistance.

cc: Randall Rice CPA, County Auditor
Kristin Bulanek CIA, First Assistant County Auditor