

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

February 14, 2017

Honorable Mark A. Henry, County Judge, and
Members of the Commissioners Court

Honorable Mark A. Henry and Members of the Court:

Attached for your acceptance for filing is the Quarterly Audit Report for Justice of the Peace, Precinct 1 (Bacliff and Texas City locations). The audit covered the period from October 2016 through December 2016.

Sincerely,

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

Randall Rice CPA
County Auditor

cc: Honorable Alison Cox

Attachment: Quarterly Audit Report, Justice of the Peace, Precinct 1

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January 27, 2017

Honorable Alison Cox
Justice of the Peace, Precinct 1
4500 10th Street
Bacliff, Texas 77518

Honorable Alison Cox:

The Galveston County Auditor's Office has examined the collections and monthly reports submitted by Justice of the Peace, Precinct 1 (Bacliff and Texas City locations) for the months of October 2016 through December 2016. The scope of the examination was limited to reviewing the records submitted to this office by Justice of the Peace, Precinct 1. The objectives of the examination were to verify all funds collected were accounted for and deposited with the County Treasurer and the required monthly reports were submitted in a timely manner.

- All funds collected were accounted for during the review.
- Funds collected were deposited with the County Treasurer in compliance with LGC §113.022 Time For Making Deposits and CCP §103.004 Disposition of Collected Money.

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 JP offices 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 court to monitor the status of the purchase orders to verify payment is made.

Finding: A purchase request for the collection agency (PC30 fees) was not submitted in a timely manner for October or November 2016.

Recommendation JP1-17-01: To remain in compliance with the collection contract, submit all future purchase requests by the 5th day of the following month and monitor the status of the purchase orders to ensure payment is made.

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OMNI Fees

Transportation Code §706 Denial of Renewal of License for Failure to Appear 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. Transportation Code §706.007 states of each fee collected under Section 706.006, the county shall send \$20 to the State Comptroller on or before the last day of each calendar quarter. County policy requires the JP offices 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 court 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.

Parks and Wildlife Fees

PAW §31.128 Disposition of Fines states a justice of the peace receiving any fine imposed by a court for a violation of this chapter shall remit 85% of the fine amount to the Texas Parks and Wildlife Department. County policy requires the JP offices 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 court to monitor the status of the purchase orders to verify payment is made. The office is in compliance with PAW §31.128 and county policy.

Bond Bank Reconciliations

During the first quarter of FY2017, JP1 filed 23 criminal cash bonds totaling \$8,199.00 and disbursed 13 totaling \$5,415.00. The ending balance of the bond bank account as of December 31, 2016 was \$6,344.84. Properly prepared and adequately supported bank reconciliations are one of the best methods of cash management available to any official. The reconciliation process identifies any discrepancies in the bond account and assists in preventing the misuse of funds. County policy requires the JP offices to submit a bank reconciliation for the bond account to the Auditor's Office, including adequate support documentation, by the 5th day of the following month, no later than the 15th.

Finding: The office did not submit a bank reconciliation for October, November or December 2016. The Auditor's Office assisted with catching up on the bank reconciliations through December 2016.

Recommendation JP1-17-02: For all future reports, submit them by the 5th day of the following month, no later than the 15th.

This report will be submitted to Commissioners Court on February 14, 2017. 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