

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 2 (Galveston and Santa Fe locations). The audit covered the period from October 2016 through December 2016.

Sincerely,

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

Randall Rice CPA
County Auditor

cc: Honorable Jim Schweitzer

Attachment: Quarterly Audit Report, Justice of the Peace, Precinct 2

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January 27, 2017

Honorable Jim Schweitzer
Justice of the Peace, Precinct 2
1922 Sealy
Galveston, Texas 77550

Honorable Jim Schweitzer:

The Galveston County Auditor's Office has examined the collections and monthly reports submitted by Justice of the Peace, Precinct 2 (Galveston and Santa Fe 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 2. 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. The office is in compliance with the collection contract and county policy.

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.

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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, JP2 filed 28 criminal cash bonds totaling \$11,153.00 and disbursed 16 totaling \$7,378.00. 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 October 2016 bond bank reconciliation was not submitted timely. The office did not submit a bond bank reconciliation for November or December 2016.

Recommendation JP2-17-01: Submit the November and December bond bank reconciliations to the Auditor's Office as soon as possible. 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