



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

Kristin Bulanek CIA
First Assistant, Director of Auditing

Jeff Modzelewski CPA
First Assistant, Director of Accounting

May 26, 2015

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

Honorable Judge and Members of the Court:

Attached for your acceptance for filing is the Quarterly Audit Report for Justice of the Peace, Precinct 3 (Galveston, Crystal Beach and La Marque locations). The audit covered the period from January 2015 through March 2015.

Sincerely,

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

Randall Rice CPA
County Auditor

cc: Honorable Penny Pope

Attachment: Quarterly Audit Report, Justice of the Peace, Precinct 3



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May 18, 2015

Honorable Penny Pope
Justice of the Peace, Precinct 3
1922 Sealy
Galveston, Texas 77550

Honorable Penny Pope:

The Galveston County Auditor's Office has examined the collections of Justice of the Peace, Precinct 3 (Galveston, Crystal Beach and La Marque offices) for the months of January 2015 through March 2015. The scope of the examination was limited to reviewing the records submitted to this office by Justice of the Peace, Precinct 3. The objectives of the examination were to confirm all funds collected were accounted for and deposited with the County Treasurer in a timely manner.

- All funds collected were accounted for during the review.

According to LGC §113.022 and CCP §103.004, funds collected shall be deposited to the County Treasurer as soon as possible, but not later than the fifth regular business day after the date the money is collected.

Finding: Deposits made during the audit period were not in compliance with LGC §113.022 and CCP §103.004.

Recommendation JP3-15-01: Deposit all collections to the bank daily or no later than the fifth business day after the day on which the money is received.

This report will be submitted to Commissioners Court on May 26, 2015. Please contact Lori McWhirter, Internal Audit Manager, at (409) 770-5356 if you have any questions or comments regarding this report.

Sincerely,

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

Randall Rice CPA
County Auditor