



**THE COUNTY OF GALVESTON**  
COUNTY AUDITOR'S OFFICE  
P.O. Box 1418  
GALVESTON, TEXAS 77553

**County Auditor**  
**Randall Rice CPA**  
CITP CISA CHD CBM DARFA CGMA

**Ron Chapa CPA**  
First Assistant, Director of Auditing

**Jeff Modziewski CPA**  
First Assistant, Director of Accounting

**October 28, 2014**

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

**Honorable Judge and Members of the Court:**

**Attached for your acceptance for filing are Quarterly Audit Reports for the offices stated below. The audits covered the period of April through September of 2014.**

**Justice of the Peace, Precinct 3  
Justice of the Peace, Precinct 5  
Justice of the Peace, Precinct 6**

**Sincerely,**

**Randall Rice CPA  
County Auditor**

**cc: Honorable Sonny James  
Honorable Darrell Apffel  
Honorable Patricia Vondra**

**Attachment: Quarterly Audit Report, Justice of the Peace, Precinct 3  
Quarterly Audit Report, Justice of the Peace, Precinct 5  
Quarterly Audit Report, Justice of the Peace, Precinct 6**



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October 13, 2014

Honorable Sonny James  
203 Vauthier Road  
La Marque, Texas 77568

Honorable Sonny James:

The County Auditor's Office has examined the monthly reports of Justice of the Peace, Precinct 3 for the months of April 2014 through September 2014. 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 verify the mathematical accuracy of the reports<sup>1</sup>, to determine if the reports were submitted in a timely manner<sup>2</sup>, and to confirm all funds collected were properly deposited with the County Treasurer<sup>3</sup>.

- The monthly reports reviewed were mathematically accurate and are therefore approved as submitted in compliance with LGC § 115.002.

According to LGC § 113.022 and CCP § 103.004 "...the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received."

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

**Recommendation JP3-14-01:** 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 Commissioner's Court on October 28, 2014. Please contact Lori McWhirter at (409) 770-5356 if you have any questions or comments regarding this report.

Sincerely,

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

Randall Rice CPA  
County Auditor

<sup>1</sup> Local Government Code § 115.002. Examination of Books and Reports

(a) The county auditor shall carefully examine and report on all reports that are about the collection of money for the county and that are required to be made to the commissioners court.

(b) At least once each quarter, the county auditor shall check the books and shall examine in detail the reports of the county tax assessor-collector, the county treasurer, and all other officers. The auditor shall verify the footings and the correctness of those books and reports. The auditor shall either stamp the books and reports approved or shall note any differences, errors, or discrepancies.

(c) The auditor shall carefully examine the report made under Section 114.026 by the county treasurer, together with the canceled warrants that have been paid. The auditor shall verify those warrants with the register of warrants issued as shown on the auditor's books.

<sup>2</sup> Local Government Code § 113.022. Time for Making Deposits

(a) A county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received. However, in a county with fewer than 50,000 inhabitants, the commissioner's court may extend the period during which funds must be deposited with the county treasurer, but the period may not exceed 15 days after the funds are received.

(b) A county treasurer shall deposit the money received under Subsection (a) in the county depository in accordance with Section 116.113 (a). In all cases, the treasurer shall deposit the money on or before the seventh business day after the date the treasurer receives the money.

<sup>3</sup> Code of Criminal Procedures Art 103.004[949] [1050] [1015]. Disposition of Collected Money

(a) Except as provided by Subsection (c), an officer who collects recognizance's, bail bonds, fines, forfeitures, judgments', jury fees, and other obligations recovered in the name of the state under any provision of this title shall deposit the money in the County Treasury not later than the next regular business day after the date that the money is collected. If it is not possible for the officer to deposit the money in the County Treasury by that date, the officer shall deposit the money in the County Treasury as soon as possible, but not later than the fifth regular business day after the date that the money is collected.