



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

Ron Chapa CPA
First Assistant, Director of Auditing

Jeff Modzelewski CPA
First Assistant, Director of Accounting

February 17, 2015

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

Honorable Judge and Members of the Court:

Attached for your consideration is the internal audit report for the 1st quarter collections of Honorable Kathleen McCumber JP 4 (League City location, Previously JP 8.1).

Sincerely,

A handwritten signature in blue ink, appearing to read "RRice CPA".

Randall Rice CPA
County Auditor

cc: Honorable Kathleen McCumber, JP 4



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Latoya Jordan
First Assistant, I.T. Systems

February 4, 2015

Honorable Kathleen McCumber
Justice of the Peace, Precinct 4
174 Calder Road, Room 111
League City, Texas 77573

Honorable Kathleen McCumber:

The County Auditor's Office has examined the monthly reports of Justice of the Peace, Precinct 4 (League City location, previously JP 8.1) for the months of October 2014 through December 2014. The scope of the examination was limited to reviewing the records submitted to this office by Justice of the Peace, Precinct 4 (League City location, previously JP 8.1). The objectives of the examination were to verify the mathematical accuracy of the reports¹, to determine if the reports were submitted in a timely manner², and to confirm all funds collected were properly deposited with the County Treasurer³.

- The monthly reports reviewed were mathematically accurate and are therefore approved as submitted in compliance with LGC § 115.002.
- The funds collected were properly deposited with the County Treasurer in compliance with LGC § 113.022 and CCP § 103.004³.

This report will be submitted to Commissioner's Court on February 17, 2015. Please contact Lori McWhirter 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

¹ 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.

² 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.

³ 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.