

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 12, 2018

Honorable Mark A. Henry, County Judge, and
Members of the Commissioners Court
722 Moody Avenue
Galveston, Texas 77550

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 4. The audit covered the period from October 2017 through December 2017.

Sincerely,

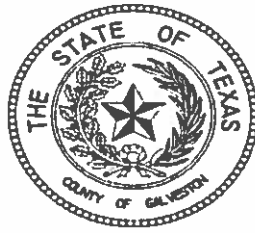
A handwritten signature in blue ink that reads "Rice CPA".

Randall Rice CPA
County Auditor

cc: Honorable Kathleen McCumber

Attachment: Quarterly Audit Report, Justice of the Peace, Precinct 4

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January 29, 2018

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

Honorable Kathleen McCumber:

The Galveston County Auditor's Office has examined the collections and monthly reports submitted by Justice of the Peace, Precinct 4 for the months of October 2017 through December 2017. The scope of the examination was limited to reviewing the records submitted to this office by Justice of the Peace, Precinct 4. 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.

- Monthly reports were submitted in compliance with LGC §114.043 Periodic Report to County Auditor.
- Monthly reports reviewed were mathematically accurate and are therefore approved as submitted in compliance with LGC §115.002 Examination of Books and Reports.
- All funds collected were deposited with the County Treasurer, completely and accurately.
- 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.

During the audit, Internal Audit found partial payments made by credit cards are returned to the defendant if a time payment agreement was not submitted. Internal Audit has asked for an opinion from the County Legal Department regarding this business procedure.

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: The amount for the November PC30 does not match the amount for the November PC30 collections.

Recommendation JP4-18-01: The office should adjust the January PC30 PO to account for the November underpayment.

OMNI Fees

Transportation Code §706.006 Payment of Administration Fee 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 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, for justice court cases, 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 did not collect any parks and wildlife fees during the audit period.

Bond Bank Reconciliations

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. The office is in compliance with county policy.

This report will be submitted to Commissioners Court on February 12, 2018. 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