



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 close-out of Honorable Daryl Apffel's accounts (previously JP 5). The close-out was performed December 1, 2014 through January 28, 2015.

Sincerely,

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

Randall Rice CPA
County Auditor

cc: Honorable Alison Cox, JP 1

Attachment: Audit Report Close-out of Daryl Apffel's Accounts



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January 28, 2015

Honorable Alison Cox
Justice of the Peace, Precinct 1
4500 10TH Street
Bacliff, TX 77518

Honorable Allison Cox:

The Auditor's Office performed procedures to close the accounts of Honorable Daryl Apffel (previously JP 5) for the period from October 1, 2013 through December 31, 2014.

The primary objectives of the close out procedures were 1) to account for all assets assigned to the office, 2) ensure all collections have been deposited, 3) reconcile the bond bank account, and 4) locate any unused County issued manual receipts.

Cash Count

On December 11, 2014, the Auditor's Office conducted a surprise cash count at the Texas City location (previously JP 5). All collections were accounted for.

Inventory of Assets

Internal Audit performed an inventory on December 11, 2014 to determine if all assets assigned to the Texas City location (previously JP 5) could be identified. All assets were accounted for.

Collections

Collections recorded in Net Data from October 1, 2013 through December 31, 2014 were reviewed. FY2014 collections were included to avoid overlooking any unresolved issues. Collections from credit cards (direct deposits) were also included in the review to confirm they were recorded in IFAS.

All collections recorded in Net Data from October 1, 2013 through December 2014 were deposited in the bank and recorded in IFAS.

Bond Bank Account

A reconciliation was performed on Honorable Daryl Apffel's bond bank account as of December 31, 2014.

Finding: The ending balance in the bond bank account was \$335.00 for case #M50122067.

Recommendation JP1-2015-01: The \$335.00 in the JP 5 bond bank account should be transferred to Judge Cox's bond bank account.

County Issued Manual Receipts

JP 5 was issued a manual receipt book with a receipt range of #164950 - #165099. The last receipt issued was #165051.

Finding: Judge Cox's office policy is to cease issuing manual receipts. If the computer is down, the defendant will be required to return another day to make the payment.

Recommendation JP1-2015-02: Return the unused receipt book to the Auditor's Office.

If you have any questions or concerns regarding the close-out of Honorable Daryl Apffel's accounts, please contact Lori McWhirter, Internal Audit Manager, at (409) 770-5356.

Sincerely,

A handwritten signature in blue ink that reads "Rice CPA". The signature is written in a cursive style.

Randall Rice CPA
County Auditor