



**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 Patricia Vondra's accounts (previously JP 6). The close-out was performed December 1, 2014 through January 28, 2015.

Sincerely,

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

Randall Rice CPA  
County Auditor

cc: Honorable Penny L. Pope, JP 3

Attachment: Audit Report Close-out of Patricia Vondra's Accounts



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February 2, 2015

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

Honorable Penny Pope:

The Auditor's Office performed procedures to close the accounts of the Honorable Patricia Vondra (previously JP 6) 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 16, 2014, the Auditor's Office conducted a surprise cash count at the Crystal Beach location (previously JP 6). All collections were accounted for.

**Inventory of Assets**

Internal Audit performed an inventory on December 16, 2014 to determine if all assets assigned to the Crystal Beach location (previously JP 6) 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 Pat Vondra's bond bank account as of December 31, 2014.

**Finding:** There are 2 outstanding checks totaling \$403.00, issued in June and July 2014.

**Recommendation JP3-2015-05:** Transfer \$403.00 to Judge Pope's bond bank account. The funds should remain there until eligible for escheatment.

**Finding:** There is \$1,346.00 in outstanding bonds. The bonds were processed in FY2004.

**Recommendation JP3-2015-06:** Escheat the outstanding bond money as 'unclaimed property' to the State Comptroller (for bonds over \$100.00) or the County Treasurer (for bonds \$100 or less).

**Finding:** There is \$369.00 for an outstanding bond processed in FY2014.

**Recommendation:** Transfer the bond money to Judge Pope's bond account. The money will remain in Judge Pope's bond account until the case is settled.

**County Issued Manual Receipts**

The Crystal Beach location (previously JP 6) was issued the following manual receipt books:

- Receipt Range 146200 - 146349
- Receipt Range 146350 - 146499

The last receipt issued from the first book was #146297. The other receipt book remains unused.

The Auditor's Office can provide you with the required forms and instructions on escheating checks. If you have any questions or concerns regarding the close-out of Honorable Patricia Vondra's accounts, please contact Lori McWhirter, Internal Audit Manager, at (409) 770-5356.

Sincerely,



Randall Rice CPA  
County Auditor