



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

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

**Jeff Modzelewski, CPA**  
First Assistant in Charge  
Director of Accounting

**Latoya Jordan**  
First Assistant, I.T. Systems

**Date:** February 4, 2013

**To:** Honorable Toni C. Randall  
Justice of the Peace, Precinct 7

**From:** Travis Leopolos  
Internal Auditor I

**Re:** Justice of the Peace, Precinct 7 Close Out of Miles Whittington

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The Internal Audit Division of the Auditor's Office performed close out procedures to close Honorable Miles Whittington and set up Honorable Toni C. Randall.

The primary objectives of the close out were to provide reasonable assurance that 1) the valuation of the bond account was correct, 2) there were sufficient funds in the account to fund liabilities, and 3) the remaining funds were transferred to the Honorable Toni C. Randall's bond account to fund the Justice Court's continuing operations. Procedures consisted of confirming the funds on hand (the cash count) and reviewing the bank reconciliations. The procedures did not encompass any testing of transactions. As a result, there is a risk that error and irregularities may exist. The official retains the responsibility for the accuracy and completeness of the financial information.

### **Cash Count**

A cash count of Justice of the Peace, Precinct 7 was conducted on December 26, 2012. The objectives of the cash count were to determine if all the collections had been accounted for at the time of the surprise cash count, and if the collections were properly handled and in a timely manner. This would include examining Net Data reports, deposit warrants and manual receipts.

- All collections were accounted for at the time of the surprise cash count.
- All receipts were up to date and accounted for.
- Collections were properly handled and in a timely manner.

### **Bond Bank Reconciliation**

At the time of the close out, Internal Audit assisted the office in completing bank reconciliations to date. The composition of the ending balance was documented and confirmed as of January 31, 2013.

The bond account of Miles Whittington is no longer in operation as of January 31, 2013. Currently there are five outstanding checks totaling \$996.00 in this account. This account will remain open until these checks are cleared or the funds can be escheated.

Honorable Toni C. Randall opened a new bond account as of February 1, 2013. Remaining funds totaling \$6,676.80 have been transferred to this bond account as of February 7, 2013. These funds include \$1,767.00 which the associated cases could not be determined. The Court staff is currently researching these funds. Internal Audit recommends sending the funds to the County Treasurer if the disposition of these funds cannot be determined.

We would like to thank the staff for their cooperation and assistance.



cc: Jeff Modzelewski, CPA

Ron Chapa, CPA