



**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 Toni Randall's accounts (previously JP 7). The close-out was performed December 1, 2014 through February 3, 2015.

Sincerely,

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

Randall Rice CPA  
County Auditor

cc: Honorable Alison Cox, JP 1

Attachment: Audit Report Close-out of Toni Randall's Accounts



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Accounting

February 3, 2015

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

Honorable Alison Cox:

The Auditor's Office performed procedures to close the accounts of Honorable Toni Randall (previously JP 7) 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 15, 2014, the Auditor's Office conducted a surprise cash count at the Bacliff location (previously JP 7). All collections, including the \$200.00 change fund, were accounted for. Beginning January 1, 2015, Judge Cox implemented a policy to no longer accept cash as a form of payment. The change fund was returned to the Treasurer's Office and deposited in the County demand account (DW #152870).

#### **Inventory of Assets**

Internal Audit performed an inventory on December 15, 2014 to determine if all assets assigned to the Bacliff location (previously JP 7) 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 Toni Randall's bond bank account as of December 31, 2014.

**Finding:** There are 2 outstanding checks totaling \$752.00 issued in FY2014.

**Recommendation JP1-2015-03:** Transfer \$752.00 to Judge Cox's bond bank account. The funds should remain there until eligible for escheatment.

**Finding:** There is \$1,600.00 in the bond bank account for outstanding bonds processed in FY2004 and FY2011.

**Recommendation: JP1-2015-04:** 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 \$1,652.50 in the bond bank account for outstanding bonds processed in FY2014.

**Recommendation JP1-2015-05:** Transfer the \$1,652.50 into Judge Cox's bond bank account. The money will remain there until the cases are settled.

**Finding:** There's \$267.00 in unidentified funds in the bond bank account. After much research the source of the funds remains unknown.

**Recommendation JP2-2015-06:** Submit the unidentified funds to the County Treasurer as 'miscellaneous revenue'.

**County Issued Manual Receipts**

The Bacliff office (previously JP 7) was issued 1 manual receipt book on September 8, 2014 (receipt range #139300 - #139449). The last receipt issued was #139330. The receipt book was returned to the Auditor's Office on January 30, 2015.

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 Toni Randall (previously JP 7), please contact Lori McWhirter, Internal Audit Manager, at (409) 770-5356.

Sincerely,



Randall Rice CPA  
County Auditor