



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 James Woltz's accounts (previously JP 8.2). 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 Kathleen McCumber, JP 4

Attachment: Audit Report Close-out of James Woltz's Accounts



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January 29, 2015

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

Honorable Kathleen M. McCumber:

The Auditor's Office performed procedures to close the accounts of the Honorable James Woltz (previously JP 8.2) 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 17, 2014, the Auditor's Office conducted a surprise cash count at the League City office (previously JP 8.2). All collections were accounted for.

Inventory

As part of the close-out process, Internal Audit performed an inventory to determine if all assets assigned to Judge Woltz's office (previously JP 8.2) could be identified. An inventory was performed on December 15, 2014. 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 Account

Judge Woltz's bond bank account has a zero balance as of December 31, 2014.

County Issued Manual Receipts

The League City office (previously JP 8.2) was given a County issued manual receipt book on July 12, 2012 (receipt range 148600 – 418749). The receipt book was submitted to Judge McCumber's office.

If you have any questions or concerns regarding the close-out of Honorable James Woltz'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 stylized and written in a cursive-like font.

Randall Rice CPA
County Auditor