



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

April 19, 2013

To: Brent Norris
Juvenile Justice Department Director

From: Travis Leopulos
Internal Auditor

Re: Juvenile Justice Department Cash Count Audit

The Internal Audit Division conducted a surprise cash count of the Juvenile Justice Department, on April 2, 2013. 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.

Internal Audit concluded the following:

- All collections and receipts were accounted for at the time of the surprise cash count.
- Controls are in place to ensure staff uses a lockable filing cabinet to safeguard collections in the office till deposit.
- Collections are scanned to the bank every Tuesday and Friday.

Receipts

A pre-numbered receipt is used for each payment transaction between the probation officer and the juvenile or family member. The Office Manager maintains a log of receipts including voids and assigned receipt books. Receipts are to be issued in numerical order by each probation officer. All issued receipts including voided receipts must be turned in by the probation officers to be accounted for in the receipt log.

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Finding: Receipts issued by probation officers during the fiscal year had not been accounted for within the receipt log.

Recommendation JJ-13-01: The Juvenile Justice Department should review the receipt log at least monthly to reconcile any gaps to ensure all receipts are accounted for to prevent and detect any fraudulent activity.

We wish to thank Mr. Norris and his staff for their cooperation and assistance during our review.

cc: Jeff Modzelewski, First Assistant in Charge
Ron Chapa, First Assistant, Director of Auditing



JUVENILE JUSTICE DEPARTMENT

County of Galveston
(PROBATION, RESIDENTIAL AND DETENTION SERVICES)

May 9, 2013

Mr. Jeff Modzelewski
First Assistant in Charge
Galveston County Courthouse
722 Moody
Galveston, Texas 77550

Ref: April 2, 2013 Cash Count Audit

Jeff:

I have reviewed the report and proposed recommendation from the cash count audit that was conducted on April 2, 2013. It is my understanding that we had two voided receipts that had not been accounted for. The probation officer thought that the voided receipts remained in his receipt book and was not turned in until all receipts in the receipt book had been utilized. Proper procedure has been reviewed once again with all probation officers. Additionally, we will review the receipt log weekly and reconcile any gaps.

Finally, I would like to thank Kristin and Travis for their efforts and insight during this audit. They were very helpful and made positive suggestions on how our program could improve its daily operations.

Sincerely,

A handwritten signature in cursive script that reads "Brent".

Brent T. Norris, Director
Galveston County Juvenile
Justice Department

Xc: Amanda Williams, Office Manager