

GALVESTON COUNTY



Office of County Auditor

Randall Rice CPA CISA CIO, County Auditor
Kristin Bulanek CIA, First Assistant County Auditor

P.O. Box 1418, Galveston, Texas 77553

(409) 770-5304

722 Moody Ave 4th Floor, Galveston, TX 77550

November 6, 2017

Honorable Mark A. Henry, County Judge, and
Members of the Commissioners Court

Honorable Mark A. Henry and Members of the Court:

Attached for your acceptance for filing is the Quarterly Audit Report for the Juvenile Justice Department. The audit covered the period from July 2017 through September 2017.

Sincerely,

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

Randall Rice CPA
County Auditor

cc: Mr. Brent Norris, Director of Juvenile Justice

Attachment: Quarterly Audit Report, Juvenile Justice Department

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October 20, 2017

Mr. Brent Norris
Director of Juvenile Justice
6101 Attwater Avenue
Texas City, TX 77590

Dear Mr. Norris:

The Galveston County Auditor's Office has examined the collections of the Juvenile Justice Department for the months of July 2017 through September 2017. The scope of the examination was limited to reviewing the records submitted to this office by the Juvenile Justice Department. The objectives of the examination were to verify the mathematical accuracy of the reports and to confirm all funds collected were deposited with the County Treasurer, completely and accurately.

- Monthly reports reviewed were mathematically accurate and are therefore approved as submitted in compliance with LGC §115.002.
- All funds collected were deposited with the County Treasurer, completely and accurately.

Finding: The July, August and September monthly reports were not submitted in a timely manner.

Recommendation JJ-17-01: All revenue reports shall be submitted to the Auditor's Office by the 5th day of the following month as required by LGC §114.001.

This report will be submitted to Commissioners Court on November 6, 2017. Please contact Lori McWhirter, Internal Audit Manager, at (409) 770-5356 if you have any questions or comments regarding this report.

Sincerely,

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

Randall Rice CPA
County Auditor