



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 3, 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 of the cash count for the Department of Road & Bridge.

Sincerely,

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

Randall Rice CPA
County Auditor

cc: Mr. Layne Harding, Road Administrator

Attachment: Department of Road & Bridge Audit Report
Response Letter, Mr. Layne Harding



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Accounting

LaToya Jordan
First Assistant, I.T. Systems

January 8, 2015

To: Layne Harding
Road Administrator

From: Madeline Walker
Internal Auditor I

Re: Department of Road & Bridge Cash Count

A surprise cash count of the Department of Road & Bridge was conducted on December 4, 2014. 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.

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

We wish to thank Mr. Harding and his staff for their cooperation and assistance.

cc: Randall Rice, County Auditor
Ron Chapa, First Assistant Director of Auditing

Walker, Madeline

From: Harding.Layne
Sent: Thursday, January 22, 2015 9:41 AM
To: Walker, Madeline
Subject: RE: FY 2015 Audit Report

Madeline,

I am very pleased that your audit found everything to be in order. I think keeping our receiving of funds from the public simple in accepting only cashiers checks or money orders leaves a minimum area for error as opposed to accepting credit cards & debit cards for payment as well. I am sure eventually for the convenience of the public the change will be necessary but right now if it ain't broke don't fix it.

It was a pleasure working with your office as always.

Thanks,

Layne Harding
Road Administrator
County of Galveston
office: 281-534-4152
fax: 409-766-4552
layne.harding@co.galveston.tx.us

From: Walker, Madeline
Sent: Thursday, January 08, 2015 1:39 PM
To: Harding.Layne
Subject: FY 2015 Audit Report

Good Afternoon,

Attached is the audit report for the cash count that was conducted of your office on December 4, 2014. Please email me back with your response once you have reviewed it.

Thank you,
Madeline Walker
Internal Auditor
Galveston County Auditor's Office
phone: 409-795-5312
Madeline.Walker@co.galveston.tx.us