



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

Kristin Bulanck CIA
First Assistant, Director of Auditing

Jeff Modzelewski CPA
First Assistant, Director of Accounting

July 7, 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 on the San Luis Toll Booth Review. Also attached is the response letter from the Facilities Director, Mr. Mike Bell, dated June 22, 2015.

Sincerely,

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

Randall Rice CPA
County Auditor

cc: Mr. Mike Bell, Facilities Director

Attachment: San Luis Toll Booth Review FY 2015 Audit Report
Response Letter, Mr. Mike Bell



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June 8, 2015

To: Mr. Mike Bell
Facilities Manager

From: Jordan Guss
Information Systems Audit Team Lead

Re: San Luis Toll Booth Review

A review was performed by Internal Audit on the San Luis Toll Booth operations. The purpose of the review was to gain an understanding of the office's policies and procedures and to ensure internal controls were in place.

A surprise cash count of the San Luis Toll Booth was conducted on April 23, 2015. The objective of the cash count was to determine if the collections were properly handled and were deposited with the County Treasurer in a timely manner.

- All collections were properly handled.
- Collections were deposited with the County Treasurer in compliance with LGC §113.022 Time for Making Deposits.

Deposits

A Sheriff's Office Deputy takes the toll booth collections to the bank for deposit. The deposit receipt is given to the Administrative Assistant in the Department of Facilities and Maintenance. The Administrative Assistant uses the Toll Collector's Report, Daily Shift Report, Shift Report envelope, and manual receipts to reconcile the collections to the deposit.

To improve the effectiveness of the office's collection and reconciliation process, the office should implement the following recommendations:

Recommendation TB-15-01: Submit copies of the Toll Collector's Report, Daily Shift Report, and manual receipts issued as support documentation for collections with the deposit warrants.

Recommendation TB-15-02: Use the vehicle counter as a means to estimate collections based on the number of vehicles that pass through the toll booth.

Recommendation TB-15-03: Submit monthly revenue reports to the Auditor's Office by the fifth day of the following month.

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

cc: Randall Rice CPA, County Auditor
Kristin Bulanek CIA, First Assistant, Director of Auditing



COUNTY OF GALVESTON

FACILITIES DEPARTMENT

722 MOODY, 6TH FLOOR

GALVESTON, TEXAS 77550

PHONE (409) 766-2384 FAX (409) 621-7971

Mike Bell
Facilities Director

Debra Belany
Administrative Coordinator

June 22, 2015

To: Randall Rice

From: Mike Bell

Re: Audit of San Louis Toll Bridge (Road District #1)

Mr. Rice,

The following is my response to the Internal Audit conducted in April and surprise cash count on April 23, 2015.

Beginning in July 2015 we will implement the following recommendations from Audit findings.

TB-15-01 Submit all reports, documentation and receipts with the Deposit Warrants.

TB-15-02 Use the car counter to estimate the collections.

TB-15-03 Submit monthly revenue report to Auditing.

I would like to thank Jordan Guss and Lori McWhirter for their assistance with this audit.

Sincerely

Mike Bell

409-765-2643