

GALVESTON COUNTY



Office of County Auditor

Randall Rice CPA CISA CIO, County Auditor
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P.O. Box 1418, Galveston, Texas 77553

(409) 770-5304

722 Moody Ave 4th Floor, Galveston, TX 77550

July 5, 2016

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

Honorable Mark A. Henry and Members of the Court:

Attached for your consideration is the internal audit report of the San Luis Toll Booth. The audit covered the period May 1, 2015 through April 30, 2016. Also attached is the response letter from Mr. Mike Bell dated June 23, 2016.

Sincerely,

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

Randall Rice CPA
County Auditor

cc: Mr. Mike Bell
Facilities Manager

Attachment: San Luis Toll Booth FY2016 Audit Report
Response Letter, Mr. Mike Bell

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May 31, 2016

To: Mr. Mike Bell
Facilities Manager

From: Jordan Guss
Information Systems Audit Team Lead

Re: San Luis Toll Booth FY2016 Audit Report

An internal audit was performed on the San Luis Toll Booth operations for the period of May 1, 2015 through April 30, 2016. The primary objectives of the audit were to gain an understanding of the office's policies and procedures and to verify internal controls were in place.

A surprise cash count was conducted on May 16, 2016. 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.

Finding: Collections are not being deposited in compliance with Local Government Code §113.022.

Recommendation TB-16-01: The office should implement a policy to have collections picked up from the Toll Booth and deposited to the bank twice a week at a minimum.

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

Recommendation TB-16-02: Submit copies of the Toll Collector's Report, Daily Shift Report and manual receipts issued as support documentation for collections with the ONESolution cash receipts. *(This is a prior audit recommendation.)*

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 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

Jennifer Matlage
Administrative Assistant

June 23, 2016

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 May 16th 2016.

Beginning in June 2016 we will implement the following recommendations from Audit findings.

TB-16-01 My office will count the money twice a week and deliver to the Treasurer's office.

TB-16-02 We will submit the Daily Shift Report starting 6-20-2016

I would like to thank the Auditing staff for their assistance with this audit.

Sincerely

A handwritten signature in black ink that reads "Mike Bell". The signature is written in a cursive style and is underlined.

Mike Bell

409-765-2643