

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

July 3, 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 consideration is the internal audit report of the San Luis Toll Booth audit. The audit covered the period May 1, 2016 through April 30, 2017. Also attached is the response letter from Mr. Mike Bell, dated June 14, 2017.

Sincerely,

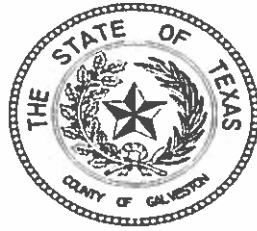
A handwritten signature in blue ink that reads "Rice CPA".

Randall Rice CPA
County Auditor

cc: Mr. Mike Bell
Facilities Manager

Attachments: San Luis Toll Booth FY2017 Audit Report
Response Letter, Mr. Mike Bell

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June 8, 2017

To: Mr. Mike Bell
Facilities Manager

From: Jordan Guss 
Information Systems Audit Team Lead

Re: San Luis Toll Booth FY2017 Audit Report

An internal audit was performed on the San Luis Toll Booth operations for the period of May 1, 2016 through April 30, 2017. 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 30, 2017. 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-17-01: 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. *(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 14, 2017

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 30th 2017.

Beginning immediately, we will implement the following recommendations from Audit findings.

TB-17-01 I will have the Sheriff Deputy pick up the cash on Mondays and Thursdays even during the winter months. As well as counting the cash twice a week with the Treasurer's Office.

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 with a long horizontal line extending from the end.

Mike Bell

409-765-2643