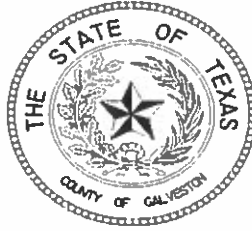


# GALVESTON COUNTY



## 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 4<sup>th</sup> Floor, Galveston, TX 77550

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July 29, 2019

Honorable Mark A. Henry, County Judge, and  
Members of the Commissioners Court  
722 Moody Avenue  
Galveston, Texas 77550

Honorable Mark A. Henry and Members of the Court:

Attached to be received and filed is the Quarterly Audit Report for Sheriff's Office Bond Division. The audit covered the period from April 2019 through June 2019.

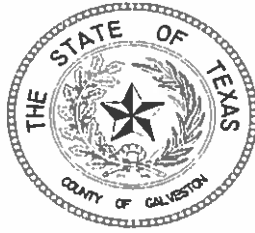
Sincerely,

Randall Rice CPA  
County Auditor

cc: Sheriff Trochesset

Attachment: Quarterly Audit Report, Sheriff's Office Bond Division

# GALVESTON COUNTY



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July 10, 2019

Henry Trochesset  
Galveston County Sheriff  
601 54<sup>th</sup> Street  
Galveston, Texas 77551

Sheriff Trochesset:

The Galveston County Auditor's Office has examined the bank reconciliations submitted by Sheriff's Office Bond Division for the months of April 2019 through June 2019. The scope of the examination was limited to reviewing the records submitted to this office by the Sheriff's Office Bond Division. The objectives of the examination were to verify required monthly reports were accurate and submitted in a timely manner.

### **Bond Bank Reconciliations**

Properly prepared and adequately supported bank reconciliations are one of the best methods of cash management available to any official. The reconciliation process identifies any discrepancies in the bond account and assists in preventing the misuse of funds. LGC §114.043 Periodic Report to County Auditor and LGC §115.002 Examination of Books and Reports gives the County Auditor authority to require monthly reports to be submitted to the Auditor's Office and examined for accuracy. County policy requires the Sheriff's Office Bond Division to submit a bank reconciliation for the bond account to the Auditor's Office, including adequate support documentation, by the 5<sup>th</sup> day of the following month, no later than the 15<sup>th</sup>.

**Finding:** Bank amounts are not being reconciled to book amounts from Odyssey. *(This is a prior audit finding.)*

**Recommendation BOND-19-05:** Odyssey reports should be used to obtain the book amounts for the bond account and reconciled to the bank to ensure a complete and accurate bank reconciliation is performed.

This report will be submitted to Commissioners Court on July 29, 2019. Please contact Lori McWhirter, Internal Audit Manager, at (409) 770-5356 if you have any questions or comments regarding this report.

Sincerely,

Randall Rice CPA  
County Auditor