

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

February 25, 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 internal audit report on the cash count of the Tax Office's Galveston, Santa Fe, Texas City, Crystal Beach, League City and Friendswood branch locations. Also attached is the response letter from Honorable Cheryl E. Johnson, dated February 11, 2019.

Sincerely,

Randall Rice
CPA

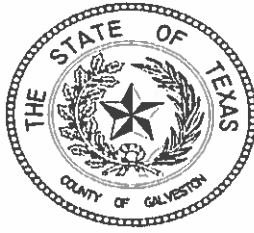
Randall Rice CPA
County Auditor

Digitally signed by Randall Rice CPA
DN: cn=Randall Rice CPA, o=Galveston
County, ou=County Auditor,
email=randall.rice@co.galveston.tx.us, c=US
Date: 2019.02.13 13:46:10 -06'00'

cc: Honorable Cheryl E. Johnson

Attachments: Internal Audit Report – Tax Office: Galveston, Santa Fe, Texas City, Crystal Beach, League City and
Friendswood Branch Locations
Response Letter, Honorable Cheryl E. Johnson

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January 18, 2019

To: Honorable Cheryl E. Johnson
Galveston County Tax Assessor/Collector

From: Randall Rice CPA
Galveston County Auditor

Re: Cash Count of the Tax Office's Galveston, Santa Fe, Texas City, Crystal Beach, League City and Friendswood Branch Locations

A surprise cash count of the Tax Office's Galveston, Santa Fe, Texas City, Crystal Beach, League City and Friendswood branch locations was conducted from January 8, 2019 through January 17, 2019. The objectives of the cash count were to (a) determine if all collections had been accounted for at the time of the cash count, and (b) determine if the collections were properly handled and deposited in a timely manner.

Collections Accounted For

At the time of the surprise cash count, all collections were accounted for at all branch locations, including \$17,000.00 in change funds.

Collections Handled Properly

It is a very important control for collections to be properly handled and deposited in a timely manner. For collections to be handled properly, they must be safeguarded against loss; therefore, all negotiable instruments must be kept secured at all times and deposited on a daily basis.

Collections are handled properly and all negotiable instruments were secured and deposited on a daily basis.

Deposited in a Timely Manner

Collections are being deposited in a timely manner (daily), minimizing exposure to loss.

January 18, 2019

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Conclusion

At the time of the surprise cash count, all collections were accounted for at the Galveston, Santa Fe, Texas City, Crystal Beach, League City and Friendswood branch locations. Cash drawers not in use were locked and stored in a locked safe at all times.

We would like to commend the Tax Assessor/Collector and her staff for their continuous effort to ensure efficiency of the close out process and security of collections.

We would like to thank the Tax Assessor/Collector and her staff for their cooperation and assistance.

cc: Kristin Bulanek CIA, First Assistant County Auditor



Cheryl E. Johnson, PCC
Assessor and Collector of Taxes
Galveston County
Galveston County Courthouse
722 Moody Avenue, Galveston, Texas 77550
Toll Free: 877-766-2284 Fax: 409-766-2479 Office: 409-765-3277
Cheryl.E.Johnson@co.galveston.tx.us



February 11, 2019

Mr. Randall Rice, CPA
County Auditor
The County of Galveston
722 Moody
Galveston, Texas 77550

Re: Cash County of all GCTO Locations

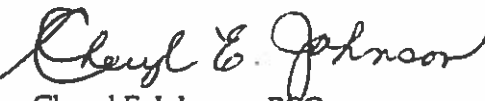
Dear Mr. Rice:

I am in receipt of the above referenced audit performed during the period January 8 through January 17, 2019. Once again, I am pleased with the results and appreciate the commendation of our continuous effort to ensure efficiency of the close out process and security of all collections.

Our 14 year effort and partnership with the Office of the County Auditor to establish and maintain best practices in the Galveston County Tax Office has paid off and my commitment to the citizens continues to be realized.

Please extend my appreciation to the members of your team that participated and thanks to everyone in your office for their efforts working with members of my team.

Sincerely,


Cheryl E. Johnson, PCC

cc: Kristin Bulanek, CIA, First Assistant County Auditor
Lori McWhirter, Internal Audit Manager
Sheryl Swift, Chief Deputy Business Services