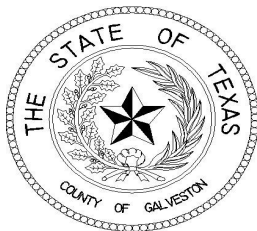


GALVESTON COUNTY



Office of the County Auditor

Sergio Cruz
County Auditor

Christie Motogbe, CPA
First Assistant County Auditor

P.O. Box 1418, Galveston, Texas 77553

(409) 770-5300

722 Moody Ave, 4th Floor, Galveston, TX 77550

February 16, 2026

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

Honorable Mark A. Henry and Members of the Court:

Attached for your review and to be received and filed is the Quarterly Audit Report for the Justice of the Peace, Precinct 3 (Galveston, La Marque and Crystal Beach locations). The audit covers the period from October 2025 through December 2025.

If you have any questions regarding the report, please do not hesitate to contact my office.

Respectfully,

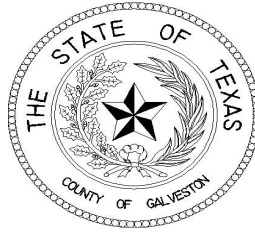
A handwritten signature in blue ink that reads "Sergio Cruz".

Sergio Cruz
County Auditor

cc: Honorable Billy A. Williams Jr.

Attachment: Quarterly Audit Report, Justice of the Peace, Precinct 3

GALVESTON COUNTY



Office of the County Auditor

Sergio Cruz
County Auditor

Christie Motogbe, CPA
First Assistant County Auditor

P.O. Box 1418, Galveston, Texas 77553

(409) 770-5300

722 Moody Ave, 4th Floor, Galveston, TX 77550

January 23, 2026

Honorable Billy A. Williams Jr.
Justice of the Peace, Precinct 3
600 59th Street
Galveston, Texas 77551

Honorable Judge Williams:

The Galveston County Auditor's Office has examined the collections and monthly reports submitted by Justice of the Peace, Precinct 3 (Galveston, La Marque, and Crystal Beach locations) for the months of October 2025 through December 2025. The scope of this review was limited to records submitted to our office by your precinct. The objectives were to verify that all funds collected were properly accounted for and deposited with the County Clerk Treasury, and that monthly reports were submitted timely.

Collected Funds

Your office collects various fees each month to be deposited with the County Clerk Treasury. According to Local Government Code §113.022 and Code of Criminal Procedure §103.004, all collections must be deposited on or before the next business day, but no later than the fifth business day after receipt. County Cash Handling Policy further requires that all payments, including partial and overpayments, be recorded in the Odyssey system, and credit card payments be entered as soon as notification is received.

The office complied with statutory and county requirements. All funds were properly receipted and deposited with the County Clerk Treasury in full and on time.

Private Collection Fees

Per the County's contract with Perdue, Brandon, Fielder, Collins & Mott, the County must pay all fees earned by the firm by the 20th of each month. County policy requires Justice of the Peace offices to submit purchase requests by the fifth day of the following month, and to provide supporting documentation to Accounts Payable once a purchase order (PO) is issued. Offices are also responsible for monitoring PO status to ensure timely payment.

The office is in compliance with the contract terms and county policy.

Parks and Wildlife Fees

Under Parks and Wildlife Code §31.128, 85% of applicable fines must be remitted to the Texas Parks and Wildlife Department. County policy mirrors the same timeline and procedural requirements as those for private collections.

The office is in compliance with PAW §31.128 and county policy.

OMNI Fees

Transportation Code §706.006 requires a \$10 reimbursement fee for each citation reported to DPS for failure to appear. Of this amount, \$6 must be remitted to OmniBase Services of Texas by the last day of the month following the close of the calendar quarter. County policy again requires a purchase request by the fifth of the following month, and complete documentation for payment processing.

The office is in compliance with Transportation Code §706 and county policy.

Bond Bank Reconciliations

Accurate and timely bank reconciliations are essential to sound cash management. Local Government Code (LGC) §114.043 and §115.002 authorize the County Auditor to require and examine these reports. County policy mandates submission of reconciliations for bond accounts, with complete supporting documentation, by the fifth of the following month (no later than the 15th, unless otherwise stated).

The office is in compliance with legal and policy requirements.

This report will be submitted to Commissioners Court on February 16, 2026. Please contact Lori McWhirter, Internal Audit Manager, if you have any questions or comments regarding this report.

Sincerely,



Sergio Cruz
County Auditor