

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 27, 2020

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 the Juvenile Justice Department. The audit covered the period from April 2020 through June 2020.

Sincerely,

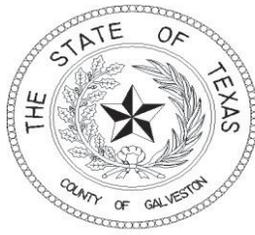
Randall Rice CPA Digitally signed by Randall Rice CPA
Date: 2020.07.16 11:11:24 -05'00'

Randall Rice CPA
County Auditor

cc: Mr. Glen Watson, Director of Juvenile Justice

Attachment: Quarterly Audit Report, Juvenile Justice Department

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July 14, 2020

Mr. Glen Watson
Director of Juvenile Justice
6101 Attwater Avenue
Texas City, TX 77590

Mr. Watson:

The Galveston County Auditor's Office has examined the collections of the Juvenile Justice Department for the months of April 2020 through June 2020. The scope of the examination was limited to reviewing the records submitted to this office by the Juvenile Justice Department. The objectives of the examination were to verify the mathematical accuracy of the reports and to confirm all funds collected were deposited with the County Treasurer, completely and accurately.

- Monthly reports reviewed were mathematically accurate and are therefore approved as submitted in compliance with LGC §115.002 Examination of Books and Reports.
- All funds collected were receipted and deposited with the County Treasurer completely, accurately and in compliance with LGC §113.022 Time For Making Deposits and CCP §103.004 Disposition of Collected Money.

Finding: The May and June revenue reports were not submitted in a timely manner to the Auditor's Office

Recommendation JJ-20-03: All revenue reports shall be submitted to the Auditor's Office by the 5th day of the following month as required by the LGC §114.001 General Requirements Applicable to Reports.

This report will be submitted to Commissioners Court on July 27, 2020. Please contact Lori McWhirter, Internal Audit Manager, if you have any questions or comments regarding this report.

Sincerely,

Randall Rice CPA

Randall Rice CPA
County Auditor

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CPA
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