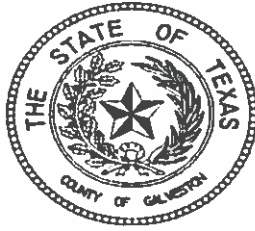


GALVESTON COUNTY



Office of County Auditor

Randall Rice CPA CISA CIO, County Auditor
Kristin Buianek CIA, First Assistant County Auditor

P.O. Box 1418, Galveston, Texas 77553

(409) 770-5304

722 Moody Ave 4th Floor, Galveston, TX 77550

February 12, 2018

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 for your acceptance for filing is the Quarterly Audit Report for the Court Administration Office. The audit covered the period from FY2017 and the months of October 2017 through December 2017.

Sincerely,

A handwritten signature in blue ink, appearing to read "R. Rice CPA", is written over a faint, larger version of the same signature.

Randall Rice CPA
County Auditor

cc: Gregory Rikard

Attachment: Quarterly Audit Report, Court Administration Office

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

January 29, 2018

Gregory Rikard
Director of Personal Bond & Collections
600 59th Street, Suite 1500
Galveston, TX 77551

Mr. Rikard:

The Galveston County Auditor's Office has examined the Private Collection, OMNI and Parks and Wildlife purchase orders submitted by the Court Administration Office for FY2017 and the months of October 2017 through December 2017.

Private Collection Fees

The collection contract between Galveston County and Perdue, Brandon, Field, Collins & Mott states the county shall pay the firm by the 20th day of each month all compensation earned by the firm for the previous month. County policy requires the JP offices to submit a purchase request by the 5th day of the following month. Once a PO is issued, adequate forms and support documentation shall be submitted to Accounts Payable. It is the responsibility of the court to monitor the status of the purchase orders to verify payment is made. The office is in compliance with the collection contract and county policy.

OMNI Fees

Transportation Code §706.006 Payment of Administration Fee states a person who fails to appear for a complaint or citation for an offense described in this chapter shall be required to pay an administrative fee of \$30 for each complaint or citation reported to the Department of Public Safety. Transportation Code §706.007 states of each fee collected under Section 706.006, the county shall send \$20 to the comptroller on or before the last day of each calendar quarter. County policy requires the JP offices to submit a purchase request by the 5th day of the following month. Once a PO is issued, adequate forms and support documentation shall be submitted to Accounts Payable. It is the responsibility of the court to monitor the status of the purchase orders to verify payment is made. The office is in compliance with Transportation Code §706 and county policy.

Parks and Wildlife Fees

PAW §31.128 Disposition of Fines states a justice of the peace receiving any fine imposed by a court for a violation of this chapter shall remit 85% of the fine, for justice court cases, to the Texas Parks and Wildlife Department. County policy requires the JP offices to submit a purchase request by the 5th day of the following month. Once a PO is issued, adequate forms and support documentation shall be submitted to Accounts Payable. It is the responsibility of the court to monitor the status of the purchase orders to verify payment is made. The office is in compliance with PAW §31.128 and county policy.

January 29, 2018

Page 2

This report will be submitted to Commissioners Court on February 12, 2018. Please contact Lori McWhirter, Internal Audit Manager, at (409) 770-5356 if you have any questions or comments regarding this report.

Sincerely,

A handwritten signature in black ink, appearing to read "R. Rice". The signature is fluid and cursive, with a large initial "R" and a trailing "e".

Randall Rice CPA
County Auditor