

GALVESTON COUNTY



Office of County Auditor

Randall Rice CPA CISA CIO, County Auditor
Madeline Walker CPA CFE, First Assistant County Auditor

P.O. Box 1418, Galveston, Texas 77553

(409) 770-5304

722 Moody Ave 4th Floor, Galveston, TX 77550

February 7, 2022

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 Court Collections Office. The audit covered the period from October 2021 through December 2021.

Sincerely,

Randall Rice CPA

Digitally signed by Randall Rice
CPA
Date: 2022.01.31 12:19:26 -06'00'

Randall Rice CPA
County Auditor

cc: Mr. Aaron Johnson, Director of Personal Bonds/Collections

Attachment: Quarterly Audit Report, Court Collections Office

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January 27, 2022

Mr. Aaron Johnson
Director of Personal Bonds/Collections
600 59th Street, Suite 1500
Galveston, TX 77551

Mr. Aaron Johnson:

The Galveston County Auditor's Office has examined the Private Collection and OMNI purchase orders submitted by the Court Collections Office for the months of October 2021 through December 2021.

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 office 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 office to monitor the status of the purchase orders to verify payment is made.

Finding: A purchase request for the collection agency fees (PC30) was not submitted in accordance with county policy for November 2021.

Recommendation CC-22-01: Collection compensation purchase requests should be submitted by the 5th day of the following month and the office should monitor the status of the purchase orders to ensure payment is made.

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. For each fee collected under Section 706.006, the county shall send \$6 to the vendor, OmniBase Services of Texas, no later than the last day of the month following the close of the calendar quarter. County policy requires the office 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 office 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.

January 27, 2022

Page 2

This report will be submitted to Commissioners Court on February 7, 2022. 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

Digitally signed by Randall Rice CPA
Date: 2022.01.31 12:18:39 -06'00'

Randall Rice CPA
County Auditor