

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

May 2, 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 internal audit report of the San Luis Toll Booth. Also attached is the response letter from Facilities Director, William Riordan, dated April 27, 2022.

Sincerely,

Madeline Walker

Digitally signed by Madeline Walker
DN: cn=Madeline Walker, o=Galveston County Auditor's
Office, ou=email=Madeline.Walker@co.galveston.tx.us,
c=US
Date: 2022.04.26 11:49:45 -0500

on behalf of
Randall Rice CPA
County Auditor

cc: William Riordan, Facilities Director

Attachments: San Luis Toll Booth FY2022 Audit Report
Response Letter, William Riordan, Facilities Director

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March 17, 2022

To: Mr. William Riordan
Facilities Director

From: Celeste Wood
Internal Auditor I

Re: San Luis Toll Booth FY2022 Audit Report

The Internal Audit division conducted an internal audit of the San Luis Toll Booth, in accordance with Local Government Code §115. The internal audit covered the period February 1, 2021 through January 31, 2022.

The objectives of the audit were to provide reasonable assurance concerning:

- Reliability and integrity of information
- Safeguarding of assets
- Compliance with statutes, policies and procedures

Reliability and Integrity of Information

Reliable information is accurate, timely, complete and useful. In order to achieve this, controls over record keeping and reporting must be adequate and effective.

Safeguarding of Assets

Safeguarding of assets has three basic components: 1) physical security of the collections and inventory, 2) minimal exposure to loss and 3) proper management of the collections and inventory.

As part of the audit, a surprise cash count was conducted on March 7, 2022. The objectives of the cash count were to observe the close-out procedures and verify proper management of the collections. All collections and change funds were accounted for.

Compliance with Statutes, Policies and Procedures

Local Government Code (LGC) §113.022 Time for Making Deposits states that money collected shall be deposited with the County Treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the office must deposit the money, without exception, on or before the fifth business day after the day on which the money is received. A sample of bank deposits were tested for compliance with LGC §113.022. No material exceptions were noted.

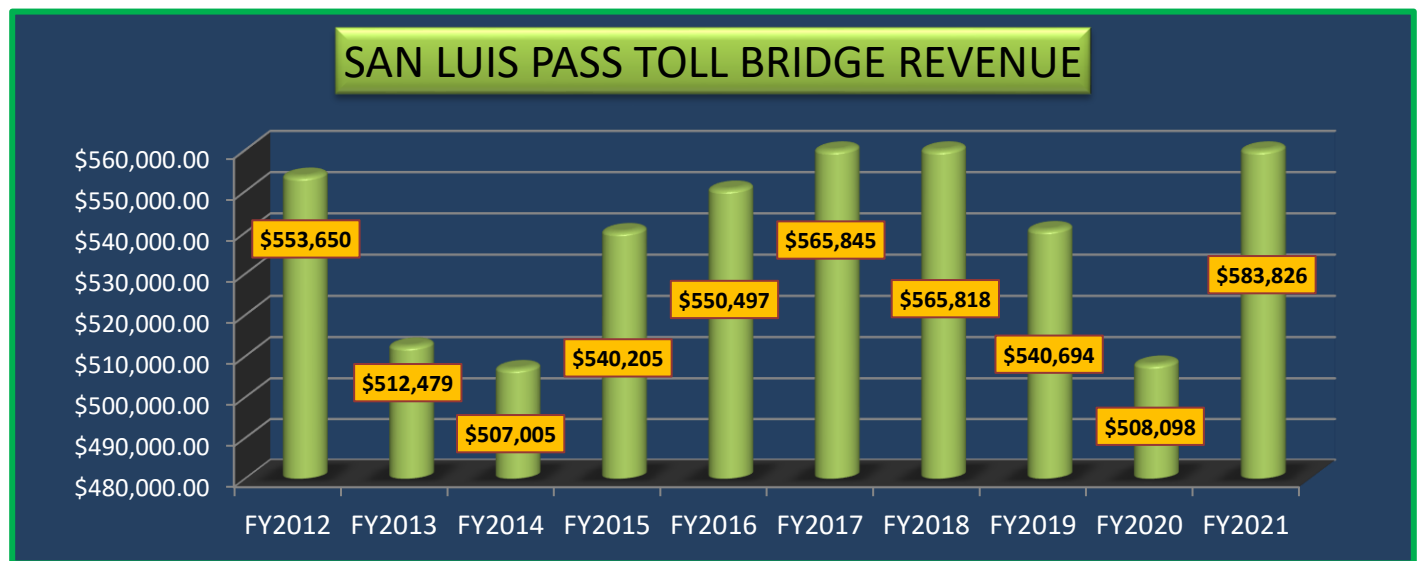
Per the Galveston County Cash Handling Policy, section 5.3, appropriate staff shall complete cash receipts in the county financial reporting system as required. The audit included a review of the cash receipt process during the audit period.

Finding: Cash receipts are not being recorded in the financial reporting system (ONESolution) in a timely manner. Approximately 97% of the 1,177 cash receipts were recorded one week or more after the bank deposit date. On average, the cash receipts were recorded 25 days after the deposit.

Recommendation TB-22-01: The office should implement a policy to record cash receipts in ONESolution no later than one week from the date collections are deposited.

Statistical Analysis

A statistical analysis was performed on the revenue generated by the San Luis Toll Booth. The following chart reflects the trend of the collections from FY2012 through FY2021 for the toll bridge.



We wish to thank Mr. William Riordan and his staff for their cooperation and assistance.

cc: Randall Rice CPA, County Auditor
Madeline Walker CPA CFE, First Assistant County Auditor



**County of Galveston
Facilities Dept.**
722 Moody, 6th Floor
Galveston, Texas 77550
Phone (409) 765-2643 FAX (409) 621-7971

Will Riordan
Facilities Director

Debra J. Belany
Administrative Coordinator

April 27, 2022

To: Randall Rice

From: William Riordan

Re: Response to FY 2022 San Louis Pass Toll Booth Audit

Mr. Rice:

The following is my response to the Internal Audit conducted at the Toll Booth covering the period February 4th 15th 2021 through January 31st of 2022.

Finding: Cash receipts were not recorded in OneSolution in a timely fashion. 97% of these being recorded a week or more after the bank deposit date.

Response: We continue to follow the guidelines of the Purchasing & Auditor's Offices to ensure this will be addressed in a timely fashion and will appoint a backup in the event the original admin is not available.

We would like to thanks Celeste Wood for her assistance with completing this audit.

Thank you.


Will Riordan