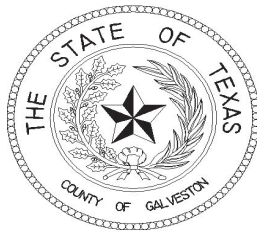


GALVESTON COUNTY



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

October 2, 2023

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 District Attorney's Office change funds. Also attached is the response letter from Honorable Jack Roady, dated September 18, 2023.

Sincerely,

Randall Rice CPA

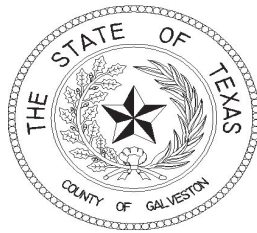
Digitally signed by Rice, Randall
Date: 2023.09.19 10:58:48
-05'00'

Randall Rice CPA
County Auditor

cc: Honorable Jack Roady

Attachment: District Attorney's Change Funds Internal Audit Report
Response Letter, Honorable Jack Roady

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

September 12, 2023

To: Honorable Jack Roady
Galveston County District Attorney

From: Cynthia Hicks
Internal Auditor

Re: District Attorney's Change Funds

Child Protective Services (CPS) Change Fund

Under Local Government Code (LGC) §130.902, a \$1,000.00 change fund for the District Attorney's Office was approved by Commissioners Court on September 13, 2016. The purpose of this change fund is to provide immediate financial support for CPS case inquiry and process service requests for time sensitive CPS cases. All cash and transactions are handled by District Attorney's employees, and replenishments to the fund are budgeted out of the District Attorney's Emergency Family Support account. A surprise cash count of the District Attorney's change fund was conducted as part of the audit on September 11, 2023. Controls are in place to ensure staff uses a lockable drawer to secure funds until they are ready for use.

The Auditor's Office reviewed the monthly reconciliations of the fund performed by the District Attorney's Office for the period of September 2022 to August 2023. No issues were noted in the review.

Civil Services Change Fund

Under Local Government Code (LGC) §130.902, a \$400.00 change fund for the District Attorney's Office was approved by Commissioners Court on December 12, 2022. This amount was increased from the existing \$200.00 change fund approved by Commissioners Court on October 4, 2021. The purpose of this change fund is to provide immediate funds for civil service fees related to asset forfeiture cases. All cash and transactions are handled by District Attorney's employees, and replenishments to the fund are budgeted out of the District Attorney's Civil Services account. A surprise cash count of the District Attorney's change fund was conducted as part of the audit on September 11, 2023. All funds were accounted for at the time of the surprise cash count. Controls are in place to ensure staff uses a lockable drawer to secure funds until they are ready for use. The Auditor's Office reviewed the monthly reconciliations of the fund performed by the District Attorney's Office for the period of September 2022 to August 2023. No issues were noted in the review.

We wish to thank Mr. Rody 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
Criminal District Attorney
JACK ROADY

Kevin Petroff
First Assistant

Johnny J. Freeze
Chief Investigator

Zonia Wilturner-Smith
Chief Executive Administrator

September 18, 2023

Mr. Randall Rice, CPA
Galveston County Auditor
722 Moody, 4th Floor
Galveston, TX 77550

Re: District Attorney's Change Fund Audit

Dear Mr. Rice:

Please know I have reviewed and approved the District Attorney's Change Fund Audit, prepared by your office on September 12, 2023.

As always, thank you for the great assistance from your office.

Sincerely,

A handwritten signature in blue ink, appearing to read "JR", is written over a large, faint watermark of the State of Texas seal.

Jack Roady

Felony Section
Off: 409-766-2355

Family Law Section
409-766-2364

Grand Jury Section
409-766-2379

Worthless Check Section
409-766-2429

Felony Victim's Asst.
409-770-5124

Houston Line
281-316-8300

Fax: 409-766-2290

www.co.galveston.tx.us

600 59th Street, Suite 1001 • Galveston, Texas 77551-4137