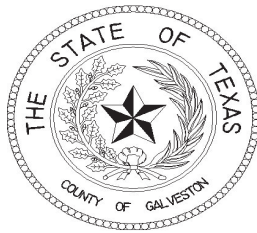


GALVESTON COUNTY



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 cash count of the Galveston County Senior Services Division on behalf of the Department of Parks & Cultural Services. Also attached is the response letter from Julie Diaz, dated September 21, 2023.

Sincerely,

Randall Rice CPA

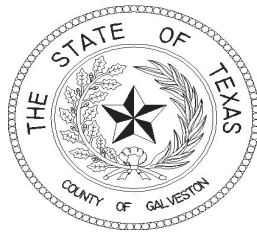
Digitally signed by Rice, Randall
Date: 2023.09.26 12:25:11 -05'00'

Randall Rice CPA
County Auditor

cc: Julie Diaz, Director of Department of Parks and Cultural Services

Attachments: Senior Services Division Internal Audit Report
Response Letter, Julie Diaz

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 1, 2023

To: Ms. Julie Diaz
Director, Department of Parks and Cultural Services

From: Cynthia Hicks
Internal Auditor

Re: Senior Services Division Cash Count and Statistical Analysis

Cash Count

A surprise cash count of the Senior Services Division was conducted on September 1, 2023. The objective of the cash count was to determine if all the collections had been accounted for at the time of the cash count and if the collections were properly handled and in a timely manner.

- All funds were accounted for at the time of the surprise cash count.
- All collections were properly handled and in a timely manner.

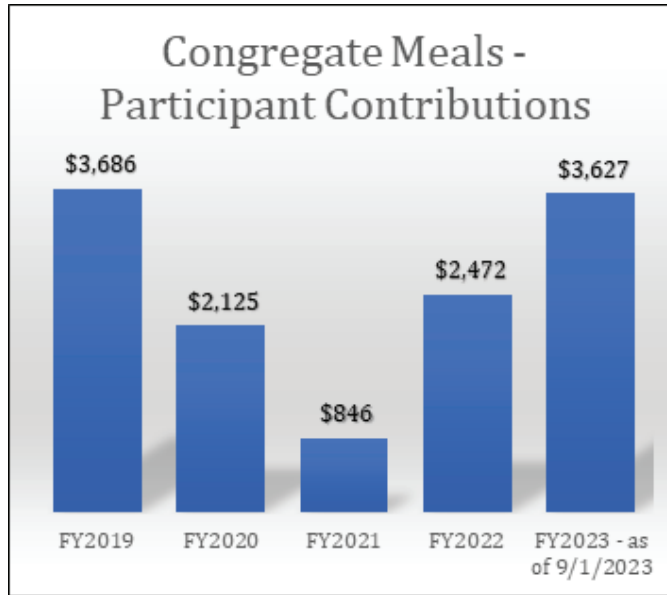
Statistical Analysis

Galveston County established the Senior Citizens Program to serve adults aged 60 and older. Senior Services staff provide congregate meals and transportation services. This program is supported by federal and state funds via the Older Americans Act, Title III programs which are administered by the Texas Health and Human Services Commission and passed-through the Houston-Galveston Area Council (HGAC). Since 2008, the program has also been supported by the Texans Feeding Texans Program through the Texas Department of Agriculture as well as local participant contributions.

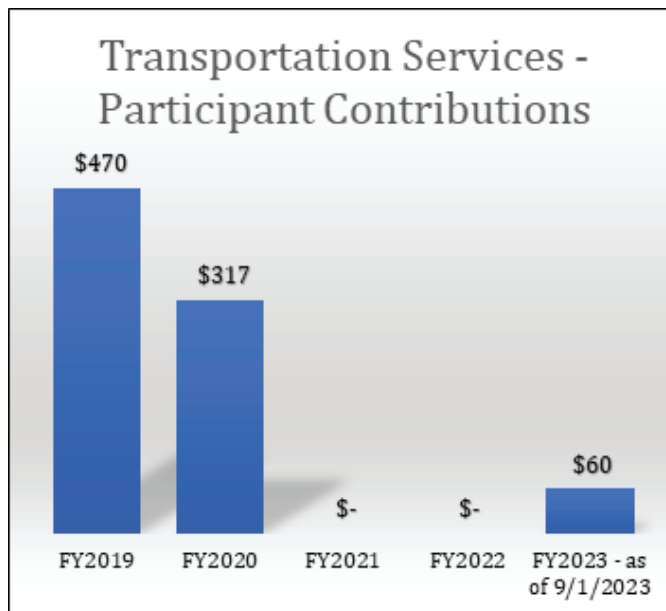
A statistical analysis was performed on the participant contributions paid to Galveston County from FY2019 through FY2023 (as of September 1, 2023) derived from congregate meals and transportation services.

Statistical Analysis (cont.)

The chart below reflects the participant contributions from congregate meals. There has been a 1.59% decrease in participant contributions from FY2019 to FY2023 (as of September 1, 2023). However, that is an improvement from the 32.93% decrease between FY2019 to FY2022. The decrease in participant contributions over the three-year period FY2020 to FY2022, was caused by the closure of the senior centers during FY2020 and FY2021, due to COVID-19. FY2022, also saw less than normal participation, as participants returned to the centers.

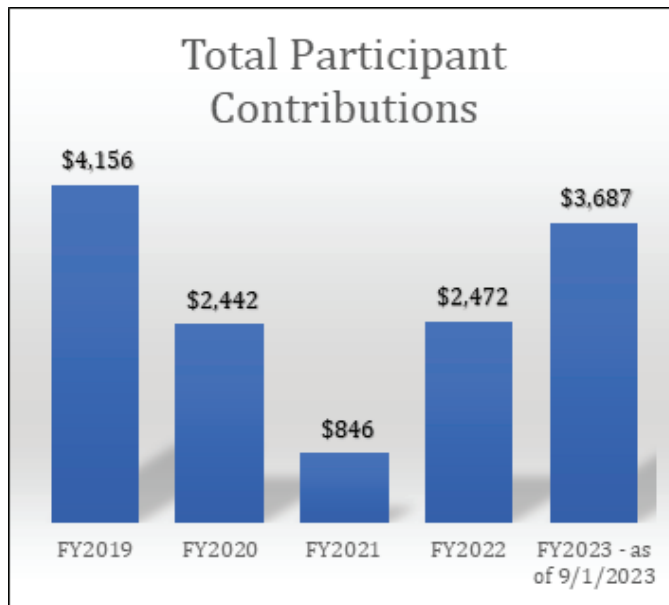


The chart below reflects the participant contributions from transportation services. There has been a decrease of 87.23% in participant contributions from FY2019 to FY2023 (as of September 1, 2023). The decrease in participant contributions over the three-year period FY2020 to FY2022, was caused by the closure of the senior centers during FY2020 and FY2021, due to COVID-19. FY2022 and FY2023, also saw less than normal participation, as participants returned to the centers.



Statistical Analysis (cont.)

The chart below reflects the total participant contributions for congregate meals and transportations services provided by the Senior Services Division. Overall participant contributions have decreased by 11.28% from FY2019 to FY2023 (as of September 1, 2023). However, that is a change from the 40.52% decrease between FY2019 to FY2022. The decrease in participant contributions over the three-year period FY2020 to FY2022, was caused by the closure of the senior centers during FY2020 and FY2021, due to COVID-19. FY2022, also saw less than normal participation, as participants returned to the centers.



I wish to thank Ms. Diaz and her staff for their cooperation and assistance.

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



COUNTY of GALVESTON
Department of Parks & Cultural Services

4102 Main Street (FM 519) • La Marque, Texas 77568
Phone: (409) 934-8101 • Fax: (409) 621-7986

September 21, 2023

Randall Rice CPA County Auditor
The County of Galveston
County Auditor's Office
P. O. Box 1418
Galveston, Texas 77553

RE: Senior Services Division Cash Count and Statistical Analysis

Dear Mr. Rice,

The purpose of this letter is to present the Department of Parks and Cultural Services response to your office's surprise cash count for Senior Services, received on September 7th 2023, which was conducted for September 1st, 2023.

We appreciate your department's thoroughness and are pleased to have all funds accounted for at the time of the surprise cash count and that all collections were properly handled and done in a timely manner

I would like to thank Cynthia Hicks for her professionalism as she conducted her visit and interaction with our staff.

Thank you,

A handwritten signature in black ink, appearing to read "Julie Diaz".

Julie Diaz
Director
Galveston County Parks & Cultural Services
409-934-8114
Julie.diaz@co.galveston.tx.us

Our Core Purpose: "We offer exceptional life experiences!"