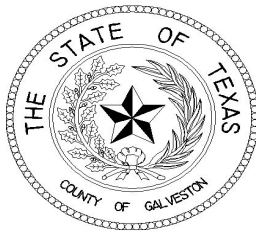


GALVESTON COUNTY



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

March 18, 2024

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 close out for Galveston County Treasurer's Office.

Sincerely,

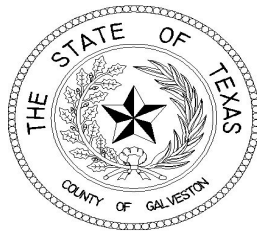
Randall Rice CPA

Randall Rice CPA
County Auditor

cc: Honorable Dwight D. Sullivan, Galveston County Clerk

Attachment: Treasurer's Office Close-Out Audit Report

GALVESTON COUNTY



Office of County Auditor

Randall Rice CPA CISA CIO, County Auditor
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722 Moody Ave 4th Floor, Galveston, TX 77550

January 31, 2024

To: Honorable Mark A. Henry, County Judge and Members of the Commissioners Court

From: Randall Rice CPA
Galveston County Auditor

Re: Honorable Hank Dugie, Treasurer's Office Closeout

Cash Count

A cash count of Galveston County Treasurer was conducted on December 28, 2023. The objectives of the cash count were to determine if all the collections had been accounted for at the time of the surprise cash count and if the collections were properly handled. This would include examining all items found inside the safe and the receipt books issued to the Treasurer's Office.

As of 12/31/2023, a total of \$52,259,522 cash receipts were not posted in ONESolution:

County Office	Total
Tax Office Ad Valorem	\$ 39,102,744
County Clerk	7,027,975
District Clerk	5,163,678
Justice Court 2	197,668
Justice Court 1	194,281
Justice Court 4	183,954
Justice Court 3	143,378
Tax Office Registration & Title	222,275
Court Collections	13,242
Juvenile Justice	10,326
	<hr/>
	\$ 52,259,522

The Auditors Office is working with the County Clerk to resolve this issue.

June 13, 2017

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Inventory

An asset inventory of Galveston County Treasurer was conducted December 28, 2023. The objective of the inventory was to provide reasonable assurance Galveston County assets assigned to the Treasurer's office had been accounted for at the time of the inventory.

- All assets were accounted for at the time of inventory.

We wish to thank the Treasurer's Office for their cooperation and assistance.

cc: Madeline Walker CPA CFE, First Assistant County Auditor
Honorable Dwight D. Sullivan, Galveston County Clerk