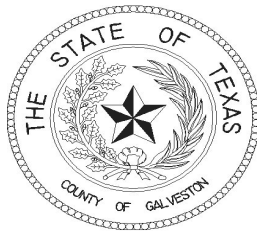


# GALVESTON COUNTY



## 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 4<sup>th</sup> Floor, Galveston, TX 77550

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April 29, 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 Quarterly Audit Report for the Court Collections Office. The audit covered the period from October 2023 through December 2023.

Sincerely,

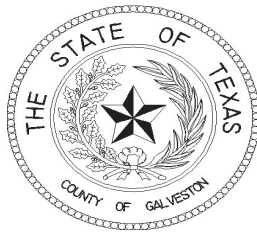
*Randall Rice CPA*

Randall Rice CPA  
County Auditor

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

Attachment: Quarterly Audit Report, Court Collections Office

# GALVESTON COUNTY



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April 11, 2024

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, Parks and Wildlife and OMNI purchase orders submitted by the Court Collections Office for the months of October 2023 through December 2023.

### **Private Collection Fees**

The collection contract between Galveston County and Perdue, Brandon, Field, Collins & Mott states the county shall pay the firm by the 20<sup>th</sup> 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 5<sup>th</sup> 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:** The purchase orders for the October, November, and December collection agency fees (PC30) were not submitted in a timely manner.

**Recommendation CC-24-01:** The office should submit the Purchase Request to the Purchasing Department no later than the 5<sup>th</sup> business day of every month.

### **Parks and Wildlife Fees**

Parks and Wildlife Code (PAW) §31.128 Disposition of Fines states a justice of the peace receiving any fine imposed by a court for a violation of this chapter shall remit 85% of the fine, for justice court cases, to the Texas Parks and Wildlife Department. County policy requires the JP offices to submit a purchase request by the 5<sup>th</sup> 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 PAW §31.128 and county policy.

April 11, 2024

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### **OMNI Fees**

Transportation Code §706.006 Payment of Reimbursement 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 a reimbursement fee of \$10 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 JP offices 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:** The purchase order for the FY2024 QTR 1 OMNI Fees was not submitted in a timely manner.

**Recommendation CC-24-02:** The office should submit the Purchase Request to the Purchasing Department no later than the 5<sup>th</sup> business day of every month.

This report will be submitted to Commissioners Court on April 29, 2024. 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*

Randall Rice CPA  
County Auditor