

Re: County Auditor Responsibilities

WHAT YOU NEED TO KNOW!



Functions

- Internal Audit
- I.T. Audit
- Accounts Payable
- Financial Reports
- Grant Administration
- Budget Administration
- Financial Analysis
- Revenue Estimates
- Fraud Examinations

Coming Attractions

- Fraud & Waste Tip Hotline
- Internal Audit
- Accounts Payable
- Capital vs. Non-Capital
- Procurement Cards
- Travel and Education
- Internal Controls
- Budget Administration
- Continuous Auditing

Who and what is the County Auditor?

The County Auditor is the Chief Financial Officer for the county. Under state statutes, the County Auditor's authority is derived from four separate but connected responsibilities.

Oversight Authority

Auditor is to exercise watchful and responsible care; ensure strict enforcement of the laws governing county finances; use a continuous audit process.

Access Authority

Auditor has right of access to all books, accounts, reports, vouchers, and other records of any officer of the county, elected and appointed, including all orders of commissioners court.

Prescriptive Authority

Auditor is specifically authorized to prescribe the county system of accounting, as well as the frequency, format, and content of reports made to the County Auditor by any office.

Verification Authority

Auditor is to examine and approve all claims or bills before payment, including for county purchases, any services rendered, and all refund requests. The statutes imply a continuous audit function.

Summary

State statutes require the County Auditor to see to the strict enforcement of all laws governing county finances; audit all offices quarterly or annually; prescribe the system of accounting for all offices and the reporting of all transactions, including any forms; and examine and approve all claims against the county.

Meet your County Auditor

Randall Rice CPA has 13 years of experience in county government. He is the 2013 recipient of the Jerry Ware Leadership Award from the Texas Association of County Auditors. He is originally from Beaumont and is a graduate of French High School and Lamar University. He previously worked for Collin County prior to joining Galveston County in July, 2013.

Have a question about the County Auditor office?

Send question to: randall.rice@co.galveston.tx.us Answers in future issues!!

WANT TO REPORT WASTE OR FRAUD? Use the new tip hotline or e-mail:

Phone: 409-770-5329

E-Mail: auditortiphotline@co.galveston.tx.us

For more information, call the County Auditor at 409-770-5301