



GALVESTON COUNTY, TEXAS

COMMISSIONERS COURT

SPECIAL MEETING

AGENDA

722 Moody
County Courthouse
Galveston, TX 77550
(409) 766-2244

Mark Henry
County Judge

Darrell Apffel
Commissioner, Precinct 1

Joe Giusti
Commissioner, Precinct 2

Hank Dugie
Commissioner, Precinct 3

Robin Armstrong, MD
Commissioner, Precinct 4

Friday, August 15, 2025

1:30 PM

CALDER MEETING LOCATION

174 Calder Rd., Room 100
League City, Texas 77573
SPECIAL MEETING

CONSENT AGENDA: ALL ITEMS MARKED WITH A SINGLE ASTERISK (*) ARE PART OF THE CONSENT AGENDA AND REQUIRE NO DELIBERATION BY THE COMMISSIONERS COURT. ANY COMMISSIONERS COURT MEMBER MAY REMOVE AN ITEM FROM THIS AGENDA TO BE CONSIDERED SEPARATELY.

In accordance with the provisions of the Americans with Disabilities Act (ADA), persons in need of a special accommodation to participate in this proceeding shall, within three (3) days prior to any proceeding contact the County Judge's office at 722 Moody, Galveston, Texas 77550 (409) 766-2244.

Call to Order

Public Comment

Consent Agenda

- *1. Internal audit report of the Personal Bond Office for period 6/1/2024 - 05/31/2025 with response letter from Director of Personal Bond/Collections, Aaron Johnson

Action Agenda

Professional Services

2. Consideration for Commissioners' Court to propose a tax rate as required by Senate Bill 2 (previously approved on 8-4-25)

General Counsel

a. Break into Executive Session:

b. Executive Session:

Texas Government Code Section 551.074, Personnel Matters: the Commissioners Court will enter into executive session as permitted under the Open Meetings Act, Chapter 551 of the Texas Government Code, pursuant to Section 551.074 of the Texas Government Code, Personnel Matters: to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee:

- b.3.** Chief Financial Officer
Director of Human Resources
Director of Parks & Cultural Services
Director of Facilities
Director of Personal Bond/Collections
Director of Emergency Management
Director of Road & Bridge
Chief Information Officer
Chief Public Defender
County Engineer
Mosquito Control Manager

c. Reconvene into Special Meeting

Adjourn

Workshop Agenda

- 4.** Budget Workshop Discussion

Appearances before Commissioners Court

A speaker whose subject matter as submitted relates to an identifiable item of business on this agenda will be requested by the County Judge or other presiding court members to come to the podium where they will be limited to three minutes (3). A speaker whose subject matter as submitted does not relate to an identifiable item of business on this agenda will be limited to three minutes (3) and will be allowed to speak before the meeting is adjourned. Please arrive prior to the meeting and sign in with the County Clerk.

Executive Sessions

The Galveston County Commissioners Court may recess into closed meeting (Executive Session) on any item listed on this agenda if the Executive Session is authorized under the Open Meetings Act pursuant to one or more the following exceptions: Tex. Gov't Code §§ 551.071 (consultation with attorney), 551.072 (deliberation regarding real property), 551.073 (deliberation regarding a prospective gift or donation), 551.074 (personnel matters), 551.0745 (personnel matters affecting County advisory body), 551.076 (deliberation regarding security devices or security audits), and/or 551.087 (deliberations regarding economic development negotiations). The Presiding Officer of the Commissioners Court shall announce the basis for the Executive Session prior to recessing into Executive Session. However, the Commissioners Court may only enter into the Executive Session on any agenda item for which a separate Executive Session has not been separately posted if, prior to conducting the Executive Session, a majority of the Commissioners Court votes to go into Executive Session. This motion requirement does not apply to any agenda item that has been previously noticed to constitute or include an Executive Session.



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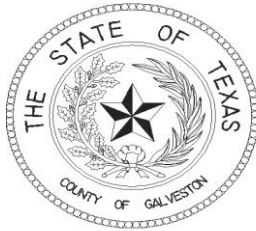
***1.**

Internal audit report of the Personal Bond Office for period 6/1/2024 - 05/31/2025 with response letter from Director of Personal Bond/Collections, Aaron Johnson

Approval History

Seq #	Approver	Action	Action Date
1	Dianna Martinez	Approve	8/6/25 6:01 pm

GALVESTON COUNTY



Office of County Auditor

Sergio Cruz, County Auditor

P.O. Box 1418, Galveston, Texas 77553

(409) 770-5304

722 Moody Ave 4th Floor, Galveston, TX 77550

August 4, 2025

Honorable Mark A. Henry, County Judge, and
Members of the Commissioners Court
722 Moody Avenue
Galveston, TX 77550

Honorable Mark A. Henry and Members of the Court:

Attached to be received and filed is the internal audit report of the Personal Bond Office Audit that covered the period June 1, 2024 through May 31, 2025. Also attached is the response letter from Mr. Aaron Johnson, dated June 17, 2025.

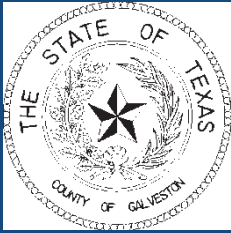
Sincerely,

A handwritten signature in blue ink that reads "Sergio Cruz".

Sergio Cruz
County Auditor

cc: Mr. Aaron Johnson

Attachment: Personal Bond Office Audit Report
Response Letter, Mr. Aaron Johnson



Personal Bond Office Internal Audit Report

July 16, 2025

**Galveston County
Internal Audit
Division**

**Sergio Cruz
County Auditor**

Executive Summary	1
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Executive Summary

Reliability and Integrity of Information (page 3)

- The office has proper separation of duties.
- Adequate controls are in place to ensure voided receipts are valid.
- The office did not process any refunds during the audit period.

Safeguarding of Assets (page 4)

- Physical security over assets (collections) is adequate.
- All collections were accounted for during the surprise cash count.

Compliance with Statutes, Policies and Procedures (page 5)

- Bond fees assessed are in compliance with CCP §17.42.
- Defendants released on pre-trial release bonds are in compliance with CCP §17.03.
- The office is in compliance with CCP §17.033 releases.
- Collections are deposited in compliance with LGC §113.022.

Introduction

The Internal Audit Division conducted an internal audit of the Personal Bond Office, in accordance with Local Government Code (LGC) §115. The internal audit covered the period June 1, 2024 through May 31, 2025. The audit was performed from June 24, 2025 through July 10, 2025.

The primary objectives of the internal audit are to provide reasonable assurance concerning:

- Reliability and integrity of the information.
- Safeguarding of assets.
- Compliance with laws, regulations, contracts, policies, plans and procedures.

The scope of the internal audit encompassed the financial records and administrative procedures related to the Personal Bond Office. The internal audit included, but was not limited to, the books, accounts, reports and records of the Personal Bond Office.

The internal audit included examining transactions on a test basis and required exercising judgment in the selection of such tests. As the internal audit was not a detailed examination of all transactions, there is a risk that errors or fraud will not be detected during the internal audit. The official, therefore, retains the responsibility for the accuracy and completeness of the financial information.

Because of certain statutory duties required of the County Auditor, we are not independent with regard to the Personal Bond Office as defined by the AICPA professional standards. However, our internal audit was performed with objectivity and due professional care.

Celeste McGilberry, Internal Auditor II, performed the audit.

Reliability and Integrity of the Information

Reliable information is accurate, timely, complete and useful. In order to achieve this, controls over record keeping and reporting must be adequate and effective.

Separation of Duties

One of the most important internal controls is to have proper separation of duties. No one person should authorize a transaction, record a transaction and have custody of the assets. All funds collected are entered into Odyssey by the bond clerks and reconciled daily by the Administrative Assistant, who prepares the funds for deposit. Funds collected over the weekend are placed in the safe and are reconciled Monday morning. All cash sales are entered into Workday by the Administrative Assistant once the bank deposit confirmation is returned. The office has a proper separation of duties.

Voided Receipts

All voided receipts must be recorded in Odyssey by the Administrative Assistant or the Personal Bond Manager. An explanation for the void is recorded in Odyssey and, when applicable, the transaction is re-receipted in a timely manner. There were no discrepancies found in the testing of voided receipts.

Refunds

Under certain circumstances the bond payment must be refunded back to the payer. For example, an inmate was bonded out through another agency, the bond amount was reduced by the court, etc. A refund request form must be completed by the payer and approved by the Director of Personal Bond & Collections. Once the request has been approved, the Administrative Assistant begins the purchase order process to refund the payment in accordance with the Galveston County Cash Handling Policy. There were no refunds issued by the Personal Bond Office during the audit period.

Safeguarding of Assets

Safeguarding of assets has three basic components: 1) physical security of assets, 2) minimal exposure to loss and 3) proper management of the assets.

Physical Security

Physical security encompasses all methods used to physically secure the assets from loss. Assets not being used should be kept in a locked drawer or safe until they are needed.

Controls are in place to ensure staff uses lockable bank bags and a safe to secure the financial assets in the office.

As part of the audit, the auditor conducted a surprise cash count on June 24, 2025. All collections were accounted for at the time of the surprise cash count.

Compliance with Statutes, Policies and Procedures

The following areas were tested to provide reasonable assurance the office is in compliance with statutes, policies and procedures.

Personal Bond Fees

Code of Criminal Procedure (CCP) §17.42 states “the court shall assess a personal bond fee of \$20.00 or three percent of the amount of the bail fixed for the accused, whichever is greater.” Bail amounts are obtained from the Jail Management System (JMS) and are recorded in Odyssey by the Personal Bond Office clerks. Bond fees are then calculated based on the amount of bail, according to statute. No material exceptions were noted in the review of the personal bond fees.

Release Compliance

CCP §17.03 states “except as provided by subsection (b) or (b-1), a magistrate may, in the magistrate's discretion, release the defendant on personal bond without sureties or other security.” Subsections (b) and (b-1) provide restrictions on types of offenses only the court before whom the case is pending may release individuals on personal bond. No exceptions were found regarding compliance with release of defendants through pre-trial release bonds.

No Fee Personal Bonds

Under CCP §17.033, a defendant must be released on personal bond if they do not see a magistrate judge within 24 hours for a misdemeanor, or 48 hours for a felony. Bonds are created in Odyssey by the Personal Bond Office for this type of release once notified by the Magistrate Court. This type of release does not alleviate the defendant of any charge they may be facing, so location and contact information is obtained from the defendant on a bond application. No exceptions were noted in the review of CCP §17.033 releases.

Timeliness of Deposits

LGC §113.022 Time for Making Deposits states a county officer or other person who receives money shall deposit the money with the County Clerk Treasury on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received. Personal Bond Office collections are deposited daily, Monday through Friday, by a Sheriff's Office Deputy. Funds collected over the weekend are deposited the following Monday. All deposits reviewed were made in compliance with LGC §113.022.



Aaron Johnson

Personal Bond, Magistrate Court & Collections Director
County of Galveston.

Galveston County Courthouse
600 59th St. Suite 1500, Galveston, Texas 77551
409-770-5437 • Fax 409-765-2603

July 17th, 2025

Sergio Cruz, County Auditor
Office of County Auditor
722 Moody Ave, 4th Floor
Galveston, Texas 77550

Re: Personal Bond Internal Audit, FY2025

Mr. Cruz,

Thank you for the thorough audit of the Personal Bond Office.

I concur with the report and look forward to working with your office next time.

Please feel free to reach out to me with any questions or concerns relating to these matters.

Respectfully,

A handwritten signature in black ink, appearing to be "A. Johnson", followed by a long horizontal line extending to the right.

Aaron Johnson, Director
Personal Bond, Magistrate Court and Collections
Galveston County



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COMMISSIONERS COURT

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(409) 766-2244

2.

Consideration for Commissioners' Court to propose a tax rate as required by Senate Bill 2
(previously approved on 8-4-25)

Approval History

Seq #	Approver	Action	Action Date
1	Dianna Martinez	Approve	8/8/25 3:28 pm



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COMMISSIONERS COURT
b.3.

722 Moody
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Galveston, TX 77550
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Approval History

Seq #	Approver	Action	Action Date
1	Dianna Martinez	Approve	8/8/25 2:48 pm



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4.

Budget Workshop Discussion

Approval History

Seq #	Approver	Action	Action Date
1	Dianna Martinez	Approve	7/31/25 1:21 pm