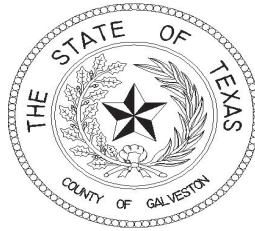


GALVESTON COUNTY



Office of the County Auditor

Sergio Cruz
County Auditor
Christie Motogbe, CPA
First Assistant County Auditor

P.O. Box 1418, Galveston, Texas 77553

(409) 770-5300

722 Moody Ave, 4th Floor, Galveston, TX 77550

June 8, 2026

Honorable Mark A. Henry, County Judge, and
Members of the Commissioners Court
722 Moody Avenue
Galveston, Texas 77551

Honorable Mark A. Henry and Members of the Court:

Attached to be received and filed is the internal audit report of the District Attorney's Office Petty Cash Funds. Also attached is the response letter from Honorable Kenneth Cusick, dated May 19, 2026.

Sincerely,

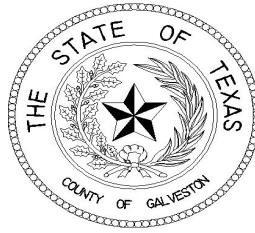
A handwritten signature in blue ink that reads "Sergio Cruz".

Sergio Cruz
County Auditor

cc: Honorable Kenneth Cusick

Attachments: District Attorney's Petty Cash Fund Internal Audit Report
Response Letter, Honorable Kenneth Cusick

GALVESTON COUNTY



Office of the County Auditor

Sergio Cruz
County Auditor

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P.O. Box 1418, Galveston, Texas 77553

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722 Moody Ave, 4th Floor, Galveston, TX 77550

To: Honorable Kenneth Cusick
Galveston County District Attorney

From: Sergio Cruz *SC*
County Auditor

Date: May 20, 2026

Re: District Attorney's Petty Cash Funds

Child Protective Services (CPS) Petty Cash Fund

Under Local Government Code (LGC) §130.909, the Commissioners Court of a County may set aside from the general fund of the County, for the establishment of a Petty Cash Fund for any County or District Official or Department Head. A \$1,000.00 Petty Cash Fund for the District Attorney's Office was approved by Commissioners Court. The purpose of this Petty Cash Fund is to provide immediate financial support for CPS case inquiry and process service requests for time sensitive CPS cases. All cash and transactions are handled by District Attorney's employees, and replenishments to the fund are budgeted out of the District Attorney's Emergency Family Support account.

A surprise cash count of the District Attorney's Petty Cash Fund was conducted as part of the audit on April 21, 2026. Controls are in place to ensure staff uses a lockable drawer to secure funds until they are ready for use. All funds were accounted for at the time of the surprise cash count.

The Auditor's Office reviewed the monthly reconciliations of the fund performed by the District Attorney's Office for the period of September 1, 2025 to March 31, 2026. No issues were noted in the review.

Civil Services Petty Cash Fund

LGC §130.909, a \$400.00 Petty Cash Fund for the District Attorney's Office was approved by Commissioners Court. The purpose of this Petty Cash Fund is to provide immediate funds for Civil Service Fees related to Asset Forfeiture cases. All cash and transactions are handled by District Attorney's employees, and replenishments to the fund are budgeted out of the District Attorney's Civil Services account.

A surprise cash count of the District Attorney's Petty Cash Fund was conducted as part of the audit on April 21, 2026. Controls are in place to ensure staff uses a lockable drawer to secure funds until they are ready for use. All funds were accounted for at the time of the surprise cash count.

The Auditor's Office reviewed the monthly reconciliations of the fund performed by the District Attorney's Office for the period of September 1, 2025 to March 31, 2026. No issues were noted in the review.

We wish to kindly thank Mr. Cusick and his staff for their cooperation and assistance.



COUNTY of GALVESTON
Criminal District Attorney
KENNETH A. CUSICK

Megan Jones
First Assistant

May 19, 2026

Micheal Lumpkin
Chief Investigator

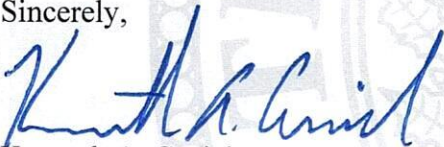
Zonia Wilturner-Smith
Chief Executive Officer

Sergio Cruz
County Auditor
722 Moody Avenue, 4th Floor
Galveston, Texas 77550

Mr. Cruz,

I reviewed the draft internal audit report of the District Attorney's Office Petty Cash Funds dated May 7, 2026, and I agree with the findings as to the Child Protective Service (CPS) Petty Cash Fund and Civil Services Petty cash Fund.

Sincerely,


Kenneth A. Cusick
District Attorney