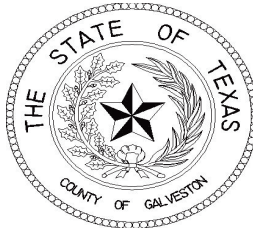


GALVESTON COUNTY



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

October 13, 2025

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 Change Funds. Also attached is the response letter from Honorable Jack Roady, dated September 26, 2025.

Sincerely,

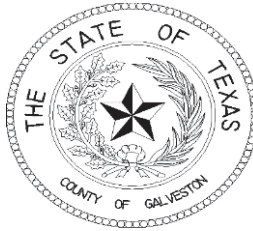
A handwritten signature in black ink that reads "Sergio Cruz". The signature is written in a cursive, flowing style.

Sergio Cruz
County Auditor

cc: Honorable Jack Roady

Attachments: District Attorney's Change Fund Internal Audit Report
Response Letter, Honorable Jack Roady

GALVESTON COUNTY



Office of the County Auditor

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County Auditor

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

September 17, 2025

To: Honorable Jack Roady
Galveston County District Attorney

From: Sergio Cruz
County Auditor

Re: District Attorney's Change Funds

Child Protective Services (CPS) Change Fund

Under Local Government Code (LGC) §130.902, a \$1,000.00 Change Fund for the District Attorney's Office was approved by Commissioners Court on September 13, 2016. The purpose of this change 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 Change Fund was conducted as part of the audit on September 9, 2025. 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, 2024 to August 31, 2025. No issues were noted in the review.

Civil Services Change Fund

LGC §130.902, a \$400.00 Change Fund for the District Attorney's Office was approved by Commissioners Court on December 12, 2022. This amount was increased from the existing \$200.00 Change Fund approved by Commissioners Court on October 4, 2021. The purpose of this Change 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 Change Fund was conducted as part of the audit on September 9, 2025. 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, 2024 to August 31, 2025. No issues were noted in the review.

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



COUNTY of GALVESTON
Criminal District Attorney
JACK ROADY

Kayla Allen
First Assistant

Johnny J. Freeze
Chief Investigator

Zonia Wilturner-Smith
Chief Executive Officer

September 26, 2025

Mr. Sergio Cruz
Galveston County Auditor
722 Moody, 4th Floor
Galveston, TX 77550

Re: District Attorney's Change Funds Audit

Dear Mr. Cruz:

Please know I have reviewed and approved the District Attorney's Change Funds Audit, prepared by your office on September 17, 2025.

Thank you, to you and your staff, for the great assistance from your office.

Sincerely,

A handwritten signature in blue ink, appearing to read "JR", is written over a large, faint, circular watermark of the County of Galveston seal.

	Felony Section	Family Law Section	Grand Jury Section	Victim's Assistance Unit	Houston Line
Office:	409-766-2355	409-766-2364	409-766-2379	409-770-5124	281-316-8300 x 2355
Fax:	409-766-2290	409-765-3237	409-770-6291	409-765-3196	

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