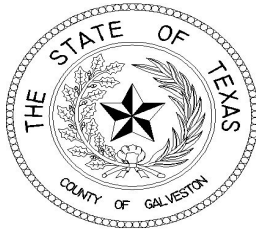


GALVESTON COUNTY



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 4th Floor, Galveston, TX 77550

March 3, 2025

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 internal audit report of the close out for Honorable Henry Trochesset.

Sincerely,

Randall Rice CPA

Randall Rice CPA
County Auditor

cc: Honorable Jimmy Fullen

Attachment: Honorable Henry Trochesset, Sheriff Close-Out Audit Report

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January 23, 2025

To: Honorable James Fullen
Galveston County Sheriff

From: Randall Rice CPA *RR*
Galveston County Auditor

Re: Honorable Henry Trochesset, Sheriff Close-Out

Cash Count

A cash count was performed for the Sheriff's Office Bond Division on December 3, 2024 and Petty Cash Fund on December 18, 2024. The objectives of the cash counts were to determine if all the collections had been accounted for at the time of the surprise cash counts and if the collections were properly handled.

- All funds were accounted for at the time of both surprise cash counts.

Bank Reconciliations

Properly prepared and adequately supported bank reconciliations are one of the best methods of cash management available to any official. The reconciliation process identifies any discrepancies in the Sheriff's Office accounts and assists in preventing the misuse of funds. The following Sheriff's Office accounts were reviewed and reconciled. No discrepancies were detected.

- Bond Account
- Tax Sale Account
- Reserves Account
- Commissary and Inmate Property Accounts

We wish to thank the Sheriff and his staff for their cooperation and assistance.

cc: Madeline Walker CPA CFE, First Assistant County Auditor