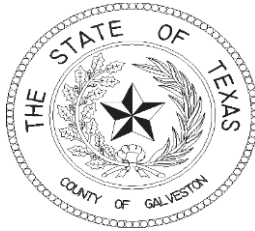


GALVESTON COUNTY



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

November 10, 2025

Honorable Mark A. Henry, County Judge, and
Members of the Commissioners Courts
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 FY2025 Property Tax Refunds Review that covered the period October 1, 2024 through September 30, 2025. Also attached is the response letter from Honorable Cheryl E. Johnson, dated October 28, 2025.

Sincerely,

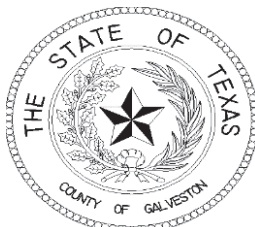
A handwritten signature in blue ink that reads "Sergio Cruz".

Sergio Cruz
County Auditor

cc: Honorable Cheryl E. Johnson, County Tax Assessor - Collector

Attachment: FY2025 Property Tax Refunds Internal Audit Report
Response Letter, Honorable Cheryl E. Johnson, County Tax Assessor - Collector

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

To: Honorable Cheryl E. Johnson
County Tax Assessor - Collector

From: Sergio Cruz *SC*
County Auditor

Date: October 27, 2025

Re: FY 2025 Property Tax Refunds Review

The Galveston County Auditor's Office is required by statute to review property tax refunds. Internal Audit reviews refunds on a quarterly basis after refunds have been issued. We performed testing on a judgmental sample of the refunds submitted.

Our testing included verifying the accuracy of the calculated refund amount as well as ensuring the refund is being issued to the correct payee at the proper payee address. The reviews performed by both the Tax Office and the Auditor's Office are critical to preventing/detecting fraud and minimizing incorrect payments to property owners. Since the review is not a detailed examination of all transactions, there is some risk that errors and fraud may not always be detected. The official retains the responsibility for the accuracy and completeness of the financial information.

During the fiscal period October 1, 2024 through September 30, 2025, our office reviewed refunds consisting of 8,278 checks totaling \$12,061,508.28. There were 8,132 refunds totaling \$12,143,386.14 issued in the prior year. Accordingly, there has been a 1.80% (146) increase in the number of refunds issued and a 0.67% (\$81,877.86) decrease in the dollar amount of refunds issued.

Of the refunds reviewed by Internal Audit, no exceptions were found. The Tax Office staff continues to follow established processing procedures regarding property tax refunds.

We wish to kindly thank Honorable Cheryl Johnson and her staff for their cooperation and assistance.



Cheryl E. Johnson, PCC, CTOP
Galveston County Tax Assessor/Collector

722 Moody, Galveston, Texas 77550
cheryl.e.johnson@co.galveston.tx.us
1-409-766-2260



October 28, 2025

Mr. Sergio Cruz
Galveston County Auditor
722 Moody Avenue
Galveston, Texas 77550

Re: FY 2025 Property Tax Refunds Review

Dear Mr. Cruz:

I am in receipt of the above referenced audit reflecting that, once again, no exceptions were found with regard to property tax refunds and that established processes are being followed. This audit determination has been consistent for over 16 years reflecting an on-going effort by my Property Tax and Accounting teams to adhere to policies that ensure accountability in the County Tax Office.

Contributing to our successes is the assistance and high level of expertise provided by the team in the County Auditor's Office. Our partnership has resulted in improved accountability with property owners and government partners beneficiaries of our combined effort.

Please extend my appreciation to those on your team who assisted with this audit.

Sincerely,

A handwritten signature in cursive script that reads "Cheryl E. Johnson".

Cheryl E. Johnson

cc: Tristan Belk, PCC, Chief Deputy Property Tax & Support Services
Kathleen Moreno, CTOP, Chief Deputy Business Services
Celeste McGilberry, Internal Auditor, Galveston County Auditor's Office
Lori McWhirter, Internal Auditor, Galveston County Auditor's Office