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**

September 2, 2025

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

Honorable Mark A. Henry and Members of the Court:

Attached for your review and to be received and filed is the Quarterly Audit Report for the Justice of the Peace, Precinct 1 (Bacliff and Texas City locations). The audit covers the period from April 2025 through June 2025.

If you have any questions regarding the report, please do not hesitate to contact my office.

Respectfully,

Sergio Cruz

Sergio Cruz
County Auditor

cc: Honorable Gregory Rikard

Attachment: Quarterly Audit Report, Justice of the Peace, Precinct 1

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**

August 8, 2025

Honorable Gregory Rikard
Justice of the Peace, Precinct 1
4500 10th Street
Bacliff, Texas 77518

Honorable Judge Rikard:

The Galveston County Auditor's Office has examined the collections and monthly reports submitted by Justice of the Peace, Precinct 1 (Bacliff and Texas City locations) for the months of April through June 2025. The scope of this review was limited to records submitted to our office by your precinct. The objectives were to verify that all funds collected were properly accounted for and deposited with the County Clerk Treasury, and that monthly reports were submitted timely.

Collected Funds

Your office collects various fees each month to be deposited with the County Clerk Treasury. According to Local Government Code §113.022 and Code of Criminal Procedure §103.004, all collections must be deposited on or before the next business day, but no later than the fifth business day after receipt. County Cash Handling Policy further requires that all payments, including partial and overpayments, be recorded in the Odyssey system, and credit card payments be entered as soon as notification is received.

Your office complied with statutory and county requirements. All funds were properly receipted and deposited with the County Clerk Treasury in full and on time.

Private Collection Fees

Per the County's contract with Perdue, Brandon, Fielder, Collins & Mott, the County must pay all fees earned by the firm by the 20th of each month. County policy requires Justice of the Peace offices to submit purchase requests by the 5th day of the following month, and to provide supporting documentation to Accounts Payable once a purchase order (PO) is issued. Offices are also responsible for monitoring PO status to ensure timely payment.

Your office is in compliance with the contract terms and county policy.

Parks and Wildlife Fees

Under Parks and Wildlife Code §31.128, 85% of applicable fines must be remitted to the Texas Parks and Wildlife Department. County policy mirrors the same timeline and procedural requirements as those for private collections.

Your office is in compliance with both statutory and county requirements.

OMNI Fees

Transportation Code §706.006 requires a $10 reimbursement fee for each citation reported to DPS for failure to appear. Of this amount, $6 must be remitted to OmniBase Services of Texas by the last day of the month following the close of the calendar quarter. County policy again requires a purchase request by the 5th of the following month, and complete documentation for payment processing.

Your office is in compliance with applicable law and policy.

Bond Bank Reconciliations

Accurate and timely bank reconciliations are essential to sound cash management. Local Government Code §114.043 and §115.002 authorize the County Auditor to require and examine these reports. County policy mandates submission of reconciliations for bond accounts, with complete supporting documentation, by the 5th of the following month (no later than the 15th).

Your office is in full compliance with legal and policy requirements.

This report will be submitted to Commissioners Court on September 2, 2025. If you have any questions or comments regarding the report, please contact Lori McWhirter, Internal Audit Manager, at (409) 770-5356.

Respectfully,

Sergio Cruz

Sergio Cruz
County Auditor