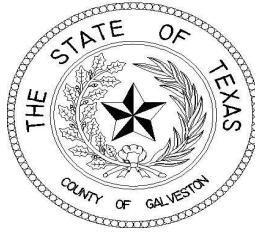


GALVESTON COUNTY



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 Courts
722 Moody Avenue
Galveston, Texas 77550

Honorable Mark A. and Members of the Court:

Attached to be received and filed is the internal audit report of the cash count of the Galveston County Senior Services Division on behalf of the Department of Parks & Cultural Services. Also attached is the response letter from Julie Diaz, dated September 26, 2025.

Sincerely,

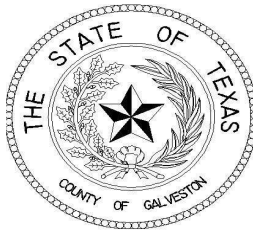
A handwritten signature in black ink that reads "Sergio Cruz". The signature is written in a cursive, flowing style.

Sergio Cruz
County Auditor

cc: Julie Diaz, Director of Department of Parks and Cultural Services

Attachments: Senior Services Division Internal Audit Report
Response Letter, Julie Diaz

GALVESTON COUNTY



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

September 25, 2025

To: Julie Walker
Director, Department of Parks and Cultural Services

From: Cynthia Hicks
Internal Auditor

Re: Senior Services Division Cash Count and Statistical Analysis

A surprise cash count of the Senior Services Division was conducted on September 16, 2025. The objective of the cash count was to determine if all the collections had been accounted for at the time of the cash count and if the collections were properly handled and in a timely manner.

- All funds were accounted for at the time of the surprise cash count.
- All collections were properly handled and in a timely manner.

Finding: Senior Services issued numerous manual receipts that were not numbered. The manual receipts were printed at the county print shop.

Recommendation Senior Services-25-01: Senior Services must return all used and unused manual receipt books that were not numbered to the Auditor's Office. Moving forward, all manual receipt books must be obtained from the Auditor's Office.

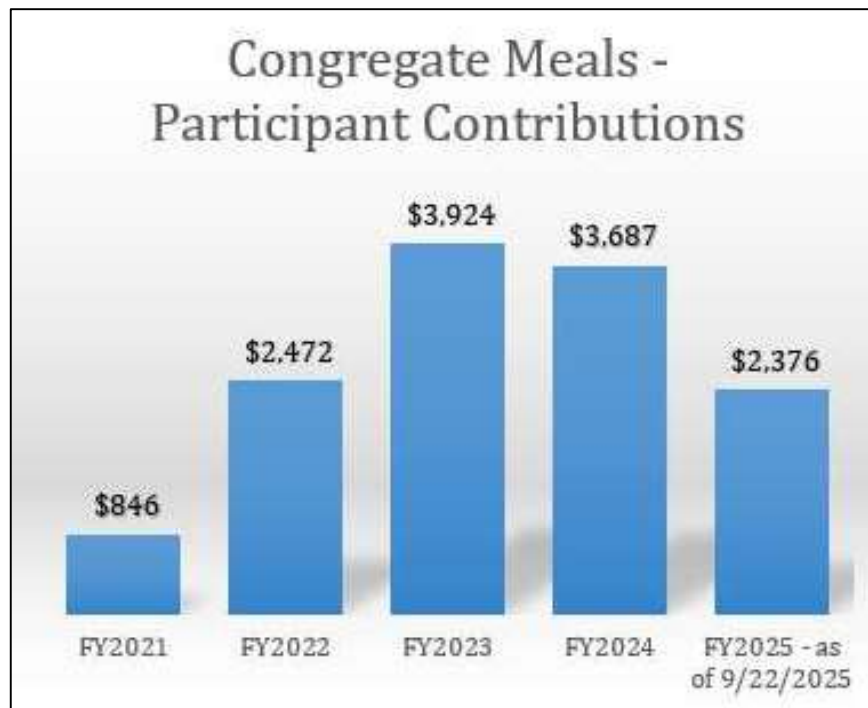
Statistical Analysis

Galveston County established the Senior Citizens Program to serve adults aged 60 and older. Senior Services staff provide congregate meals and transportation services. This program is supported by federal and state funds via the Older Americans Act, Title III programs which are administered by the Texas Health and Human Services Commission and passed-through the Houston-Galveston Area Council (HGAC). Since 2008, the program has also been supported by the Texans Feeding Texans Program through the Texas Department of Agriculture as well as local participant contributions.

Statistical Analysis (cont.)

A five-year statistical analysis was performed on the participant contributions paid to Galveston County from FY2021 through FY2025 (as of September 22, 2025) derived from congregate meals and transportation services.

The chart below reflects the participant contributions from congregate meals. There has been a 181% increase in participant contributions from FY2021 to FY2025 (as of September 22, 2025). FY2023 to FY2024 saw participant contributions return to normal as seniors returned to the centers following the re-opening after the COVID-19 pandemic. The difference from FY2024 to FY2025 (as of September 22, 2025) is a 35.57% decrease.



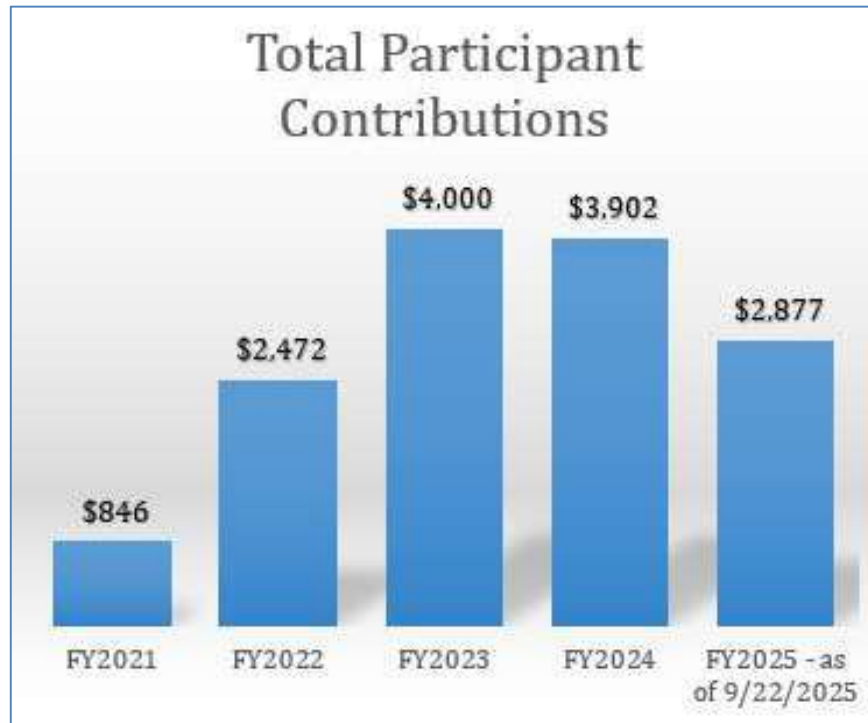
Statistical Analysis (cont.)

The chart below reflects the participant contributions from transportation services. There has been an increase of 659% in participant contributions from FY2021 to FY2025 (as of September 22, 2025). With the re-opening of centers post COVID-19, there has been an increase in participation in the past three fiscal years. Since the last audit, the increase is 133%.



Statistical Analysis (cont.)

The chart below reflects the total participant contributions for congregate meals and transportations services provided by the Senior Services Division. Overall participant contributions have increased 240% from FY2021 to FY2025 (as of September 22, 2025).



We wish to thank Mrs. Walker and her staff for their cooperation and assistance.

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



COUNTY of GALVESTON
Department of Parks & Cultural Services
4102 Main Street (FM 519) • La Marque, Texas 77568
Phone: (409) 934-8101 • Fax: (409) 621-7986

September 26th, 2025

Sergio Cruz County Auditor
The County of Galveston
County Auditor's Office
P. O. Box 1418
Galveston, Texas 77553

RE: Senior Services Cash Count and Statistical Analysis

Dear Mr. Cruz,

The purpose of this letter is to present the Department of Parks and Cultural Services response to your office's Senior Services Cash Count Audit, which was conducted on September 16th, 2025.

Finding: Senior Services issued numerous manual receipts that were not numbered. The manual receipts were printed at the county print shop.

Recommendation Senior Services-25-01: Senior Services must return all used and unused manual receipt books that were not numbered to the Auditor's Office. Moving forward, all manual receipt books must be obtained from the Auditor's Office.

Response: Now that Senior Services has been informed that the Auditor's office would like us to get numbered receipt books from them, we will make sure all staff are informed and will follow this policy in the future.

I would like to thank Cynthia Hicks for her professionalism as she conducted her visit and interactions with our staff.

Thank you,

A handwritten signature in black ink, which appears to read "Julie Walker", followed by a long horizontal line extending to the right.

Julie Walker
Director
Galveston County Parks & Cultural Services
409-934-8114
Julie.Walker@galvestoncountytexas.gov