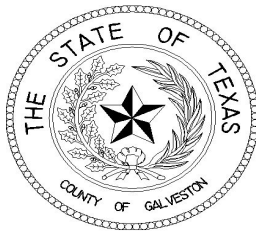


GALVESTON COUNTY



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

October 14, 2024

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 District Attorney's Office Change Funds. Also attached is the response letter from Honorable Jack Roady, dated September 26, 2024.

Sincerely,

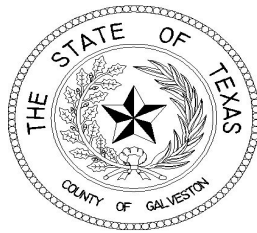
Randall Rice CPA

Randall Rice CPA
County Auditor

cc: Honorable Jack Roady

Attachment: District Attorney's Change Funds Internal Audit Report
Response Letter, Honorable Jack Roady

GALVESTON COUNTY



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September 17, 2024

To: Honorable Jack Roady
Galveston County District Attorney

From: Cynthia Hicks
Internal 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 12, 2024. Controls are in place to ensure staff uses a lockable drawer to secure funds until they are ready for use.

The Auditor's Office reviewed the monthly reconciliations of the fund performed by the District Attorney's Office for the period of September 2023 to August 2024. No issues were noted in the review.

Civil Services Change Fund

Under Local Government Code (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 12, 2024. All funds were accounted for at the time of the surprise cash count. Controls are in place to ensure staff uses a lockable drawer to secure funds until they are ready for use. The Auditor's Office reviewed the monthly reconciliations of the fund performed by the District Attorney's Office for the period of September 2023 to August 2024. No issues were noted in the review.

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

cc: Randall Rice CPA, County Auditor
Madeline Walker CPA CFE, First Assistant County Auditor



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, 2024

Mr. Randall Rice, CPA
Galveston County Auditor
722 Moody, 4th Floor
Galveston, TX 77550

Re: District Attorney's Change Funds Audit

Dear Mr. Rice:

Please know I have reviewed and approved the District Attorney's Change Funds Audit, prepared by your office on September 17, 2024.

As always, thank you for the great assistance from your office.

Sincerely,

A handwritten signature in blue ink, appearing to be "Jack Roady", is written over a large, faint watermark of the County of Galveston seal.

Office: **Felony Section**
409-766-2355
Fax: 409-766-2290

Family Law Section
409-766-2364
409-765-3237

Grand Jury Section
409-766-2379
409-770-6291

Victim's Assistance Unit
409-770-5124
409-765-3196

Houston Line
281-316-8300 x 2355

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