

TOM GREEN COUNTY



113 West Beauregard,
San Angelo, TX 76903

OFFICE OF THE COUNTY AUDITOR

January 9, 2019

The Honorable Steve Floyd, County Judge
Parks Department
113 W. Beauregard
San Angelo, TX 76903

Dear Judge Floyd,

We recently completed our review of the Parks department financial records from October 2017 to June 2018. Our review included an examination of the Parks' manual receipts issued and the corresponding Treasurer receipts. It is focused on ensuring revenue is received properly and timely.

As reported in previous reviews, receipts were not deposited in a timely manner. We found two receipts of \$40 each from November 2017 were not deposited or receipted at the Treasurer's Office until August 2018, after the omission was reported to the parks attendant. For the time period covered in this review, some 38% of the receipts were not deposited on or before the fifth day after the day on which the money was received, as required by Local Government Code 113.022. We recommend that you implement a procedure to collect and deposit park receipts and funds at least once a week with the Treasurer.

Also, we discovered twelve receipts that were missing the service date information. This information is necessary to determine if the amount collected is correct. A complete receipt is necessary, so that any disputes can be properly resolved and so the County has an accurate record to document the transaction.

This concludes our review of the receipts collected by the Treasurer and official receipts issued by the Parks department. We appreciate your cooperation and willingness to help provide the documentation needed to perform this review. If you have any questions or concerns, feel free to contact us.

Very cordially,

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

Nathan Craddock
County Auditor

Rene Pomar
Assistant Auditor

Cc: The Honorable Jay Weatherby, District Judge
340th Judicial District, Texas

The Honorable Commissioners' Court
Tom Green County, Texas

Mark Horner, Fleet Department Director