

TOM GREEN COUNTY



San Angelo, Texas

**OFFICE OF THE
County Auditor**

December 23, 2021

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 2020 to September 2021. Our review included an examination of the Parks' manual receipts issued and the corresponding Treasurer receipts. It is focused on ensuring revenue is receipted properly and timely.

As reported in previous reviews, receipts were not deposited in a timely manner. We found several receipts not deposited or receipted at the Treasurer's Office for lengthy periods, up to 124 days, after they were collected. For the time period covered in this review, 24% 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.

We also found that many of the check payments did not include all the information needed in case the check came back NSF (non-sufficient funds). The industry best practice is to write the driver's license number and a phone number on the each check received, and this is the practice in other County offices. We have a fiduciary responsibility to safeguard Tom Green County property and funds, as such, we are prescribing that these items be documented on personal checks received for rental fees, security deposits, or any other payments accepted for parks.

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
Internal Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas