

# TOM GREEN COUNTY



SAN ANGELO, TEXAS

## OFFICE OF THE COUNTY AUDITOR

February 6, 2019

Mr. Josh Blaneck  
Tom Green County Extension Service Coordinator  
113 W. Beauregard  
San Angelo, Texas 76903

Dear Mr. Josh Blaneck,

We have completed our review of your office's financial records from October 1, 2017 to June 30, 2018. Our review included an examination of the receipts issued, fees collected, 4-H Building expenses and Commissioners' Court filed agreements.

During our review we found that the rental fees charged for use of the County's building are being deposited with the 4-H, and not with Tom Green County. We understand that this has been the arrangement for some time, however we searched the Commissioners' Court minutes extensively and did not find any agreement or resolution authorizing the Extension 4-H to rent out the building or to keep the rental revenue.

We highly recommend presenting to Commissioners' Court a request to rent out the 4-H Building and clarification on which party, the 4-H or Tom Green County should receive the fees. A simple memorandum of understanding, similar to those the County has with many other non-profit entities, should be sufficient to document the activity and expectations. Also, since your office collects money for donations as well as rentals, we recommend using a separate receipt book exclusively for the rental of the 4-H Building.

This concludes our review of your office for the time period of October 2017 to June 2018. Your staff was extremely helpful to us. Thank you for your cooperation with this process. If you have any questions about the review, please feel free to contact my office.

Very cordially,

A handwritten signature in cursive script that reads "Nathan Craddock". The signature is written in black ink and is positioned below the text "Very cordially,".

Nathan Craddock  
County Auditor

Cc: The Honorable Jay Weatherby  
District Judge, 340<sup>th</sup> Judicial District

The Honorable Commissioners Court  
Tom Green County, Texas