

TOM GREEN COUNTY



112 West Beauregard,
San Angelo, TX 76903

OFFICE OF THE COUNTY AUDITOR

February 25, 2019

Honorable Becky Robles
Tom Green County Tax Assessor - Collector
113 West Beauregard Avenue
San Angelo, TX 76903

Dear Mrs. Robles,

We recently completed our review of your office's financial records for the months of October 2017 through June 2018. Automobile registration fees, motor vehicle sales taxes, beer and mixed beverage permits, vehicle inventory taxes (VIT), and the bank account reconciliations for Auto, Beer, Credit Card Clearing, Sales Tax, and VIT were included in this review. A week from each month under review was randomly selected and tested. We looked at the 5-Day and Daily Summaries, Funds Remittance and Funds Remittance Verification Reports, and various countywide reports. County amounts were tied to the Munis revenue. Texas Motor Vehicle Sales/Use Tax and Surcharge Reports and Texas Motor Vehicle Registration Surcharge and/or Title Application Fee Reports were agreed to the Registration and Title System (RTS) reports and bank transactions.

While reviewing the Auto bank reconciliations and accompanying ledger amounts, we discovered a \$78.75 error on February's reconciliation. We identified it by comparing the ledger receipts and disbursements to the bank reconciliation, and would recommend you compare those monthly to spot any differences. Your staff promptly corrected it when we brought it to your attention, and we consider it a minor matter.

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 Cradduck". The signature is written in a cursive, flowing style with a long, sweeping underline.

Nathan Cradduck
County Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas