

TOM GREEN COUNTY



113 West Beauregard,
San Angelo, TX 76903

OFFICE OF THE COUNTY AUDITOR

August 31, 2020

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 2018 to September 2019. 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 several receipts not deposited or receipted at the Treasurer's Office for lengthy periods, up to 89 days, after they were collected. For the time period covered in this review, 34% 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 ten rentals with irregularities as either the security deposit or the fees were waived. The Parks Rules and Regulations were amended June 9, 2020 to permit these waivers by County Commissioners. However, at the time of the review, this rule was not in place. We have a fiduciary responsibility to safeguard Tom Green County property and funds, and the cost of repairs is placed solely on Tom Green County taxpayers when the security deposit is waived.

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