

TOM GREEN COUNTY



112 West Beauregard,
San Angelo, TX 76903

OFFICE OF THE COUNTY AUDITOR

February 7, 2020

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 January 2019 through June 2019. 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 quarter 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.

During the review, we found an Auto Tax bank account deposit was deposited in error to the Vehicle Inventory Tax bank account. The bank deposit was corrected by your staff the following month, but was not reflected as a bank reconciling item on the reconciliations. Instead, the ledgers were adjusted to match the bank deposit error. The proper accounting for this type of event would be to carry the difference as a reconciling item on the bank reconciliation, instead of adjusting the ledgers to balance out. This readily identifies the item as outstanding, and does not require additional entries to adjust revenue later.

There were some other minor items we discovered and separately discussed with you and your staff. We thank you for your cooperation and willingness to help provide the documentation needed to perform this review. If you have any questions or concerns, please do not hesitate 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

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

The Honorable Commissioners Court
Tom Green County, Texas