

TOM GREEN COUNTY



San Angelo, Texas

**OFFICE OF THE
County Auditor**

August 2, 2016

Ms. Jill Donegan
Tom Green Library
33 West Beaugard
San Angelo, Texas 76903

Dear Ms. Donegan,

In our most recent monthly reviews of the County Library we examined the fee collections and receipts to the Treasurer. For the months of April, May, and June, 25% of the Library's deposits (all branches) to the Treasurer were either long or short. Only 10% of the deposits were incorrect during the month of April. However, in May and June the error rate rose to 33%. North Branch deposits contained the most "unknown" errors and may benefit from using the individual bags. We recommend that you continue to emphasize the importance of cash handling, receipting, and accountability with all of the staff.

During April the Printing/Copier fee was removed as a fee choice and was "mapped" to a code with a different general ledger line item. With this change all historic data within the Library software system was changed and no longer ties to the fees receipted in MUNIS prior to 04/13/16. The County Auditor has general oversight of all books and records of the County (LGC 112.006) and access to all financial accounts to determine the correctness of the same (LGC 115.001). We highly recommend consulting the Auditor's Office prior to any changes in the Library's receipting process, so that we can review the changes for consistency with the accounting records.

This concludes our monthly review of your office for the time period of April to June 2016. We found a few other minor discrepancies that we have discussed separately with you. The monthly review included fee collections and cash receipts. You and your staff were 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 black ink that reads "Gayle E. Cheek". The signature is written in a cursive, flowing style.

Gayle E. Cheek, CPA, CGMA
1st Assistant Auditor

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 Barbara Walther, District Judge
The Honorable Commissioners Court