

TOM GREEN COUNTY



San Angelo, Texas

OFFICE OF THE
County Auditor

April 22, 2016

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

Dear Ms. Donegan,

In our most recent review of the County Library's financial operations, Central branch deposits were either long or short on 35% of the days during the quarter. The introduction of individual drawers in March 2016 has reduced the instances of unidentifiable long and shorts to 18%. As with all new procedures, it takes time to fully implement. During the monthly reviews the deposit accuracy will be further evaluated. We recommend continuing to reinforce the importance of cash handling, receipting, and accountability with the staff.

This concludes our review of your office for the time period of October to December 2015. We found a few minor discrepancies that we have discussed separately with you. The review included updates to the internal controls for the main branch, fee collections, cash receipts, bank deposits, community room rentals, and cash counts at all 3 branches. 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