

TOM GREEN COUNTY



112 West Beauregard,
San Angelo, TX 76903

OFFICE OF THE COUNTY AUDITOR

April 21, 2016

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 for the months of October 2015 through December 2015. During the review, we found two receipts that were skipped in the regular deposit and sent in two and a half months later. We recommend that Jennifer Storts implement a procedure to verify the sequence of the receipts received for the deposit, to ensure that County funds are deposited in a timely manner.

We also found one security deposit was returned to a park patron more than three months after the service date. We recommend a more frequent review of the security deposit and the status of the park facility after use, so that the County is not holding funds longer than necessary. This will also help ensure that damage or missing items in the park are discovered in a timely manner and can be attributed to the responsible party.

At our meeting to discuss the results of this review, your staff inquired about accepting credit card payments for park facility reservations and RV spot rentals. If you decide to accept credit card payments, we recommend that you discuss with the County Treasurer about establishing online payments using the County's approved credit card vendor. Once you have done so, we will prescribe the necessary accounting procedures for your staff to follow when processing these transactions. You will also need a method to coordinate these collections with the receipts collected by the parks attendant, so that all amounts due to the County are received.

This concludes our review, which included a review of 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 Cradduck". The signature is written in a cursive, flowing style.

Nathan Cradduck
County Auditor

Rene Pomar
Assistant Auditor

Cc: The Honorable Barbara Walther, District Judge
51st Judicial District, Texas

The Honorable Commissioners Court
Tom Green County, Texas

Mark Horner, Fleet Department Director