

TOM GREEN COUNTY



San Angelo, Texas

**OFFICE OF THE
County Auditor**

November 24, 2015

The Honorable Chris Taylor
Tom Green County Attorney
122 West Harris Street
San Angelo, Texas 76903

Dear Mr. Taylor,

During our review of your financial operations for April 2015 through June 2015, we found that the bank reconciliation prepared by the office manager was not reviewed by another person in the office. In previous reviews, we recommended that you review and initial the monthly bank reconciliations for completeness and correctness. The bank reconciliations we tested were completed correctly, but having a supervisory review is a good internal control to ensure that there are proper checks and balances over the financial records of your office.

We found all the other records we tested to be in order, and we thank you for your efforts to ensure good business processes. This concludes our review which included an internal controls update, testing of cash receipts, cash disbursements, fee collections, and bank reconciliations. We appreciate your cooperation during the review process, and if you have any questions or concerns, feel free to contact us.

Very Cordially,



Nathan Craddock
County Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas