

TOM GREEN COUNTY



San Angelo, Texas

OFFICE OF THE
County Auditor

July 13, 2015

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, we found 26% of the credit card transactions were receipted as cash instead of credit cards, and 22% of deposits were either over or short compared to the actual revenue received. Most of the differences were at the Central branch and one instance at the North branch. We recommend discussing the importance of cash handling and receipting with the staff, provide any necessary training and identify those responsible in a timely manner.

We also found shortages are applied to the general fund miscellaneous revenue and are never recovered or repaid. We request the department no longer continue using this procedure. We suggest having the employee pay the difference or request the Commissioners' Court to fund the difference.

This concludes our review of your office for the time period of January 2015 through March 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, bank and credit card reconciliations, 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,



Christy Waterhouse
Assistant Auditor



Nathan Craddock
County Auditor

Cc: The Honorable Barbara Walther, District Judge
The Honorable Commissioners Court