

TOM GREEN COUNTY



112 West Beauregard,
San Angelo, TX 76903

OFFICE OF THE COUNTY AUDITOR

May 16, 2017

Honorable Steve Floyd
Parks Department
113 W. Beauregard
San Angelo, TX 76903

Dear Judge Floyd,

We recently completed our monthly review of the Parks financial records for the months of January through March 2017. As in the past, we discovered many receipts were deposited after the statutory time period. LGC 113.022 states money must be deposited on or before the fifth day after the day on which the money was received, without exception. We have a fiduciary responsibility to safeguard Tom Green County funds. We highly recommend creating and incorporating a procedure to collect and deposit park receipts and funds at least once a week.

We reviewed compliance with the County Parks Rules and Regulations and noted two exceptions during the review period. One camper spot was rented for five nights; section 7 limits overnight camping to three nights. Also, a building was rented to a Tom Green County employee without collecting the requisite deposit; while no exception exists in the rules. These were isolated instances. We recommend reviewing and updating the County Parks Rules and Regulations to address these items.

This concludes our review of the 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 Craddock". The signature is fluid and cursive, written in a professional style.

Nathan Craddock
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