

# TOM GREEN COUNTY



112 West Beauregard,  
San Angelo, TX 76903

## OFFICE OF THE COUNTY AUDITOR

November 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 July through September 2017. The monthly review included Park's manual receipts and the corresponding Treasurer receipts. It is focused on ensuring revenue is received properly and timely.

As reported in the past, receipts were not deposited in a timely manner. Local Government Code requires money to 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 recommend that you implement a procedure to collect and deposit park receipts at least once a week with the Treasurer.

Also, we found two incomplete receipts from the quarter, in which we could not identify the patron or the service that was received. A complete receipt is necessary, so that any disputes can be properly resolved and so that the County has an appropriate record to document the transaction.

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 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  
51<sup>st</sup> Judicial District, Texas

The Honorable Commissioners Court  
Tom Green County, Texas

Mark Horner Fleet Department Director