

TOM GREEN COUNTY



San Angelo, Texas

OFFICE OF THE County Auditor

May 31, 2017

The Honorable Becky Robles
Tax Assessor-Collector
113 W. Beauregard Ave.
San Angelo, TX 76903

Dear Mrs. Robles,

During our monthly reviews of your financial records for January 2017 through March 2017, we examined the registration fees collected, beverage permit payments, vehicle inventory taxes collected, handling of sales taxes, and reconciliation of all bank accounts associated with the various divisions of the office.

While reviewing your bank reconciliations for January, we noted that the beginning balance was different than the ending balance on the December 2016 bank reconciliation of the sales tax account. The revision you made to the December reconciliation was proper, but had it not been for the difference, we would not have seen it. You perform your bank reconciliations in Excel, but unfortunately your staff overwrites the reconciliations each month to start a new one. We highly recommend using a new tab in the Excel spreadsheet to document each month's reconciliation, and not overwrite the previous month's reconciliation.

There were some minor corrections from the review that we discussed with you separately. Overall, we found your financial records to be in order. We appreciate your help and cooperation during the review process. If you have any questions or concerns, feel free to contact us.

Very cordially,



Nathan Cradduck
County Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas