

# TOM GREEN COUNTY



San Angelo, Texas

## OFFICE OF THE County Auditor

December 11, 2017

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

Dear Mrs. Robles,

We have completed the monthly reviews of your financial records for July 2017 through September 2017. The monthly reviews are smaller in scope than quarterly reviews, but encompass varied transactions of the office. We examined bank reconciliations for all accounts and ledgers, compared registration fees collected to MUNIS revenue, agreed Registration and Title System (RTS) Reports to Texas Motor Vehicle Sales Tax Reports and to the bank reconciliation, and agreed mixed beverage receipts to MUNIS revenue.

While reviewing your Auto bank reconciliations, we found that the August reconciliation was out of balance by \$1.00. While this is a small amount, it does not necessarily indicate that there is only \$1 difference as there could be opposite transactions that net to only that amount. We were not able to identify the difference, given the limited procedures we applied during this review. We understand that you and your staff are still researching the difference, and if you should need any assistance, we should be available to help later this month.

We discussed with you separately a few minor errors found during the review, which were explained by the clerk error log that you keep. We appreciate your help and cooperation during the review process. 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 written in a cursive, flowing style.

Nathan Craddock  
County Auditor

Cc: The Honorable Barbara Walther  
District Judge, 51<sup>st</sup> District

The Honorable Commissioners' Court  
Tom Green County, Texas