

# TOM GREEN COUNTY



113 West Beauregard,  
San Angelo, TX 76903

## OFFICE OF THE COUNTY AUDITOR

March 8, 2021

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

Dear Judge Floyd,

We recently completed our review of the Parks department financial records from October 2019 to September 2020. Our review included an examination of the Parks' manual receipts issued and the corresponding Treasurer receipts. It is focused on ensuring revenue is received properly and timely.

As reported in previous reviews, receipts were not deposited in a timely manner. We found several receipts not deposited or receipted at the Treasurer's Office for lengthy periods, up to 168 days, after they were collected. For the time period covered in this review, 28% of the receipts were not deposited on or before the fifth day after the day on which the money was received, as required by Local Government Code 113.022. We recommend that you implement a procedure to collect and deposit park receipts and funds at least once a week with the Treasurer.

During the time period of the review, we found that individual County Commissioners waived security deposits for some rentals, which was not authorized under the Parks Rules and Regulations in place at the time. The Commissioners Court has since amended the regulations on June 9, 2020 to permit these waivers by County Commissioners. It is our belief that this practice has the potential for misuse, and also exposes the County to risk of loss. We have a fiduciary responsibility to safeguard Tom Green County property and funds, and the cost of any potential repairs is placed solely on Tom Green County taxpayers when the security deposit is waived. Great care must be taken when granting a security deposit waiver.

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, with a long horizontal stroke at the end.

Nathan Craddock  
County Auditor

Rene Pomar  
Internal Auditor

Cc: The Honorable Jay Weatherby, District Judge  
340<sup>th</sup> Judicial District, Texas

The Honorable Commissioners' Court  
Tom Green County, Texas