

TOM GREEN COUNTY



San Angelo, Texas

OFFICE OF THE COUNTY AUDITOR

March 10, 2022

Ms. Jill Donegan
Tom Green Library Director
33 West Beauregard
San Angelo, Texas 76903

Dear Ms. Donegan,

We recently completed our annual review of your office's financial records for October 2020 through September 2021. The review included fee collections, cash receipts, bank deposits, community room rentals, refund request, and cash counts at all three branches.

As a follow up to our last review, we are pleased to report that fees for the extra hours, beyond the agreed upon rental times for the community room, were withheld from deposit refunds this year. We appreciate your diligence in keeping track of this activity and appropriately charging for services.

While tracing rental deposits for use of the community room, we found three business rental deposits were refunded to the individual listed as point of contact on the rental agreement, and not the business or different individual who originally paid. Refunds should always be issued to the name of the person or entity who paid them. We recommend that you document on, or add a field to, the rental contract indicating the name of the payee so that funds are returned to the proper party. In addition, we recommend that you contact these three businesses to ensure that the funds were indeed eventually returned to them.

We found a few other minor discrepancies during the course of the review and discussed them with you separately. You and your staff were extremely helpful to us throughout the review. Thank you for your cooperation with this process. If you have any questions about the review, please feel free to contact my office.

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

A handwritten signature in black ink that reads "Gayle E. Cheek". The signature is written in a cursive, flowing style.

Gayle E. Cheek, CPA, CGMA
Audit Supervisor

Cc: The Honorable Jay Weatherby, District Judge
340th Judicial District, Texas

The Honorable Commissioners Court
Tom Green County, Texas