

# TOM GREEN COUNTY



San Angelo, Texas

## **OFFICE OF THE County Auditor**

March 16, 2022

The Honorable Dianna Spieker  
Tom Green County Treasurer  
113 W. Beauregard Avenue  
San Angelo, TX 76903

Dear Ms. Spieker,

We have completed our review of your office's financial records for the period of April 1st, 2021 through September 30th, 2021. Included in the review were internal controls, revenues, accounts payable to include quarterly payments to the state, cash and near cash balances, securities, bank reconciliations, collateralization, payroll, 941 payroll tax reports, TCDRS deposits, docks, paid time off accruals, outstanding debt, unclaimed property, investment reports, interest earned, and your continuing education hours.

Our review also included an examination of the bank reconciliations for the six month period. We discovered eight bank reconciliations in which the proper reconciling items were not identified. In some cases, an item with the same dollar amount may have been identified on the reconciliation, but the true reconciling item was different. These bank reconciliations have since been corrected. We recommend documenting when and how a potential reconciling item clears the bank, as it helps define whether or not a transaction is a reconciling item.

We reviewed accrued leave balances (sick, vacation, holiday) and comp time calculations for County employees. The review consists of sampling and an in-depth Excel analysis which identifies outliers. For the six month period, the number of errors we found was extremely low, and all have since been corrected by your staff. However, one error is of note as it involved a misinterpretation of the "Catastrophic Policy," causing too much comp time to be accrued. The error was fixed, and you were instrumental in having the minutes, pertaining to the accrual, updated, which we greatly appreciate.

Thank you for your cooperation during the review. We are pleased to report that continued improvement is seen in the payroll area, more specifically managing accrual leave balances and comp time, with minimal items having been reported to you separately. We appreciate your office's continued

hard work and immediate action in correcting all errors found. If you should have any questions, please do not hesitate to contact me.

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 Jay Weatherby, District Judge  
340th Judicial District, Texas

The Honorable Commissioners Court  
Tom Green County, Texas