

TOM GREEN COUNTY



SAN ANGELO, TEXAS

OFFICE OF THE County Auditor

October 4, 2021

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

Dear Ms. Spieker,

We have completed our review of your office's financial records for the period of July, 2020, through December, 2020. 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.

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 a six month period, the number of errors we found is relatively low and all have since been corrected by your staff. However, some of the errors are of note because the banked accruals for a few employees exceeded their caps, and some did not have their caps set correctly. We hope that the more recent change in accrual method according to the bi-weekly pay period will allow you to more effectively utilize the automation in the time keeping software program.

Our review also included an examination of the bank reconciliations for the period. We discovered five 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.

Thank you for your cooperation during the review. We are pleased to report that there was significant improvement in revenue and payroll areas, with only very minimal items that have been reported to you separately. In particular, for the quarter of October through December 2020 revenue, there were only 9 corrections in the whole quarter, out of thousands of keyed revenue items. This is a very good rate, and we appreciate your office's hard work. If you have any questions or concerns, feel free to contact my office.

Very cordially,

Nathan Cradduck
County Auditor

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

The Honorable Commissioners Court
Tom Green County