

TOM GREEN COUNTY



San Angelo, Texas

OFFICE OF THE COUNTY AUDITOR

December 30, 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 2021 through September 2022. 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 the security deposits collected for the Community Room that we noted, were all refunded to the individual or entity who paid them.

During the cash count, we discovered that the \$25.00 vault cash, kept in order to make change at Stephens' Central Library (SCL), had grown to \$145.06. The Circulation Managers had changed multiple times since the vault cash was put into place. As such, no one was aware that the vault cash should be a set amount. The extra \$120.06 in the vault cash was receipted to the Treasurer's Office, the next day. This prompted a discussion on the cash fund needs at all of the library branches in order to provide change. We learned that the West Branch and North Branch Managers were using their own money as a change source. Also, the \$25.00 vault cash at SCL was insufficient. On September, 27, 2022, the Commissioners' Court agreed to increase the cash fund for each branch, per our recommendation. Should you find you need additional funds in the future, please contact us for a change fund review.

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