

TOM GREEN COUNTY



San Angelo, Texas

**OFFICE OF THE
County Auditor**

April 30, 2023

The Honorable Lane Carter, County Judge
Parks Department
113 W. Beauregard
San Angelo, TX 76903

Dear Judge Carter,

We recently completed our review of the Parks department financial records from October 2021 to September 2022. 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 33 days, after they were collected. For the time period covered in this review, 50% 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.

For the period under review, we noticed that many of the check payments did not include all the information needed in case it was NSF (non-sufficient funds). The industry best practice is to write the driver's license number and a phone number on the each check received. However, subsequent to this review, on April 4, 2023, the Commissioners moved to an online reservation system and eliminated the security deposit requirement for building rentals.

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 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