

TOM GREEN COUNTY



San Angelo, Texas

OFFICE OF THE County Auditor

February 23, 2023

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 2022 through June 2022. 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.

In our review of payroll accruals, the number of errors for the quarter did increase from 14 to 31. This is still a relatively small number representing a low error rate. However, 23 of the findings were for sick and comp time accruals, and there was a delay of over two months in correcting the balances after we notified you of the errors. We recommend correcting accrual errors upon notification, or setting aside a specific time to address the issues found. Left uncorrected for extended times, this can directly impact the employees' requests for sick time or pay-outs of comp upon separation.

We discussed with you separately a few other minor errors we found during the review. We appreciate your cooperation and willingness to help provide the information we needed to perform this review. If you should have any questions, please do not hesitate to contact me.

Very cordially,

A handwritten signature in black ink that reads "Nathan Cradduck". The signature is written in a cursive, flowing style.

Nathan Cradduck
County Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas