

TOM GREEN COUNTY



San Angelo, Texas

OFFICE OF THE County Auditor

October 5, 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 October 1st, 2021 through March 31st, 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.

Effective October 1st, 2021 the Tom Green County Policy Manual changed the rates and timing of both the sick and vacation accruals from monthly to bi-weekly. Due to this policy change, there was a "learning-curve" period. We saw significant improvements in the accrual rate, from 31 in the first quarter it was initiated to 14 for the January – March 2022 quarter. We recommend utilizing a spreadsheet specifically targeting anniversary employees and new hires, as these tend to be the majority of the findings. We would like to note the excellent work you and your staff have done in immediately responding to and correcting the accrual findings.

We discussed with you separately a few 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