

# TOM GREEN COUNTY



## OFFICE OF THE COUNTY AUDITOR

August 19, 2024

The Honorable Chris Taylor  
Tom Green County  
122 West Harris  
San Angelo, Texas 76903

Dear Mr. Taylor,

We have completed our review of your office's financial records from April 1, 2023 to September 30, 2023. Our review included testing cash receipts, cash disbursements, fee collections, and bank reconciliations.

As part of our testing, we trace the number of business days it takes your office to deposit receipts with the Treasurer, in an attempt to assess compliance with Local Government Code 113.022 and also to indicate how long funds are held in your office. Funds must be deposited daily to ensure they are secured within the county depository.

During the audit period, a total of fifty-six receipts were issued your office. However, only sixteen percent, or nine receipts, were deposited with the Treasurer by the next business day. Eight receipts were deposited after the fifth business day, which is the maximum allowed under the rapid deposit statute if there are extenuating circumstances that preclude making a particular deposit on the next business day. The county provides daily courier services to assist all offices in complying with statutes and safeguarding public funds. We strongly recommended that this service be utilized daily by your office.

We found your financial records to be in order and did not identify any significant errors or concerns. We appreciate your cooperation during the review process. 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 340<sup>th</sup> Judicial District

The Honorable Commissioners Court  
Tom Green County, Texas