

TOM GREEN COUNTY



OFFICE OF THE COUNTY AUDITOR

June 13, 2025

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 2023 through March 2024. 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.

During the review of accruals for the period of October 2023 through March 2024, 36 errors were identified. Given the six-month timeframe, this is a relatively low number, which suggests that recent improvements to policies and procedures are helping ensure more accurate employee accruals. Even so, it's important to continue evaluating these processes regularly to ensure they remain effective as systems, staffing, or workflows change. Ongoing review will help identify potential issues early and support consistent, accurate payroll management.

In reviewing the Payroll Balance Sheet, we found several instances where payments due to the insurance company had not been made promptly. This appears to have resulted from how fees were receipted in the system, combined with a lack of regular monitoring. Once brought to your office's attention, the matter was promptly addressed and the outstanding amounts were paid. To prevent similar issues in the future, we recommend using more detailed descriptions when receipting insurance-related revenue. Additionally, monthly reviews of these balance sheet accounts would make it easier to detect and resolve discrepancies promptly.

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 Craddock". The signature is written in a cursive style with a long horizontal flourish at the end.

Nathan Craddock
County Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas