

TOM GREEN COUNTY



OFFICE OF THE COUNTY AUDITOR

July 2, 2024

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 July 2022 through September 2023. 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.

While reviewing payroll accruals during the review period, we found a total of 65 errors. Considering this review covered a fifteen month period, you had new staff members during that time, and the Timeclock software still does not effectively aid in this task; we consider this a very low error rate and believe that it reflects strengthened controls within your payroll processes. Thank you for your attention to the matter to address this finding from prior reviews. We would recommend bolstering your written procedures concerning this task, but we have no major concerns over the activity during the time frame.

As of May 16th, 2023, the county parted ways with Wells Fargo as the county depository. First Financial Bank had the winning bid, and you began transferring funds in June of 2023. While reviewing varying sections such as interest, investments, and bank reconciliations, our department found only a single minor error concerning the depository transfer processes. We would like to commend you on the work your department has done to ensure that all funds were transferred as quickly and efficiently as possible. The county did not experience any delays or disruptions as a result of the change.

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, Texas

The Honorable Commissioners
Tom Green County, Texas