

BEYER & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Wayne R. Beyer, C.P.A.

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111 North Odem
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Honorable County Judge
and Commissioner's Court
Maverick County
Eagle Pass, Texas 78852

As a result of our observations concerning the accounting and financial aspects of the records of Maverick County, Texas during our audit for the year ended September 30, 2017, we noted certain immaterial matters and these matters are summarized below for your consideration. The following management points will be reviewed as part of next year's audit.

Administrative

Finding:

1. We noted that the minutes do not provide pertinent details for many of the items approved.

Recommendation:

We recommend that the County include in its minutes all pertinent details pertaining to approved items, including but not limited to: amounts, dates, description(s) of items leased/purchased, names of parties involved, etc. We further recommend the minutes describe what action is taken by Commissioner's Court for each item.

Hot Check Fund

Finding:

1. We noted old outstanding checks and old merchant checks that were returned as the merchants went out of business prior to receiving monies from the County.

Finding:

2. We noted unknown excess monies in the trust account.

Recommendation:

We recommend the County determine what makes up these balances and remit them to the owner(s), escheat them to the state, or remit them to the general fund.

This comment was listed on the prior year's report.

Sheriff's Office

Finding:

1. We noted that the Receipt Report from the "Sterling Co." software system is missing 1,998 receipt numbers in our test month of September 2017. Due to the amount of missing receipt numbers, we cannot ensure all receipts have been identified.

Recommendation:

We recommend the software system be upgraded / updated to account for all receipt numbers.

Finding:

2. We noted the Inmate Account has a shortage of \$2,615.99.

Recommendation:

We recommend the Sheriff's Department research and correct this shortage.

Finding:

3. We noted that a deposit was made into the Commissary Bank Account for transportation fees from the Maverick County Community Supervision and Corrections Account.

Recommendation:

We recommend that only commissary monies be deposited into the Commissary Bank Account.

Tax Office

Finding:

1. We noted that the Tax Office is delinquent in making payments to the State for titles and registrations.

Recommendation:

We recommend that the Tax Office make payments to the State for titles and registrations timely.

This comment was listed on the prior year's report.

Payroll

Finding:

1. We noted three exempt employees who had accrued negative comp time hours due to a computer error.

Recommendation:

We recommend the County update and correct the computer error.

These comments and recommendations are made in a constructive spirit and in the best interest of Maverick County, Texas. We will be glad to review and discuss them in more detail with the County personnel at your request.

Sincerely,

A handwritten signature in black ink that reads "Wayne R. Beyer". The signature is written in a cursive style with a large, prominent 'W' and 'B'.

BEYER & CO.
Certified Public Accountants
March 28, 2018