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**CERTIFIED PUBLIC ACCOUNTANTS**

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To the County Judge and Commissioners' Court  
Maverick County, Texas

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Maverick County, Texas as of and for the year ended September 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered Maverick County, Texas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Maverick County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of the Maverick County, Texas' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

**A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We found no deficiencies that we consider to be material weaknesses.**

Tax Office (Motor Vehicle) – We noted the Tax Office is delinquent in making payments to the State for titles and Monday registrations. We recommend the Tax Office make payments to the State for titles and registrations in a timely manner. *This comment was listed on prior year's report.*

District Clerk – We were unable to determine what makes up the balance of \$661,426.47 in the District Clerk Trust Account. The original list was missing information and we were never provided a new one. We recommend the County determine what makes up this balance and provide a list of items to us.

**A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies:**

Depository Contract – We noted the County did not have a fully executed Depository Contract during the fiscal year under audit. The County should negotiate and enter into a bank depository contract with its financial institution and review/renew the contract prior to the termination date in order to maintain a current status. *This comment was listed on prior year's report.*

Segregation of Duties- Due to the limited number of people working in the office, many critical duties are combined and given to the available employees. To the extent possible, duties should be segregated to serve as a check and balance on the employee's integrity and to maintain the best control system possible. The County should work to eliminate the lack of segregation of duties through a process of review and initialing.

**During our audit, we also became aware of the following deficiencies in internal control other than significant deficiencies or material weaknesses, and other matters that are opportunities for strengthening internal controls and operating efficiency:**

Minutes - We noted that the minutes do not provide pertinent details for many of the items approved. We recommend that the County include in its minutes all pertinent details pertaining to approved items, including but not limited to: amounts, dates, descriptions of items leased/purchased, names of parties involved, etc. *This comment was listed on prior year's report.*

Hot Check Fund – We noted old outstanding checks and old merchant checks were returned, as the merchants went out of business prior to receiving monies from the County. We also noted unknown excess monies in the trust account. 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 prior year's report.*

Hot Check Fund – We noted two payments in our test month were received, deposited in the bank and remitted to the vendor but were never written on the individual ledgers so it appears that the County still owes the money. We suggest more care be taken when hot check payments are made to ensure accurate records.

Hot Check Fund – We noted an excess balance of \$4,400.65 in the hot check account. We suggest this difference be found and remitted to the owner(s), escheated to the state, or remitted to the general fund.

District Clerk – We noted the District Clerk has excess unknown monies in the bank account, for example the bond bank account over \$2,341.18 and the refund bank account is over \$23,495.65. We suggest the District Clerk determine what makes up these balances and return to the owner(s), escheat them to the state, or remit them to the general fund.

Vendor list – We noticed that several vendors were listed twice and that several did not have addresses. We recommend the County remove duplicated vendors on its vendor list; and make changes to the list as they occur in order to maintain a current status at all times.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various governmental unit personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, Commissioners' Court, and others within the Maverick County, Texas, and is not intended to be, and should not be, used by anyone other than these specified parties.



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March 28, 2019