

BEYER & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Wayne R. Beyer, C.P.A.

P.O. Box 366 / 442 West Oaklawn
Pleasanton, Texas 78064
Phone: (830) 569-8781 ~ Fax: (830) 569-6776

111 North Odem
Sinton, Texas 78387
Phone: (830) 569-8781 ~ Fax: (830) 569-6776

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, 2016, 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 County has not approved an investment policy since 1997.

Recommendation:

We recommend the County review and approve their investment policy annually.

Finding:

2. We noted that the County has no written computer policies.

Recommendation:

We recommend that the County establish and implement written computer policies.

Finding:

3. We noted that the County has no SAS 122 Percentage of Uncollectible Receivables Methodology.

Recommendation:

We recommend that the County adopt an SAS 122 Percentage of Uncollectible Receivables Methodology per auditing standards.

Justices of the Peace #1, #2, #3-1, and #3-2

Finding:

1. We noted that the computer system does not allow receipts to be printed at the Justice of the Peace #1, #2, #3-1, and #3-2 locations. Receipts can only be printed at the Treasurer's office; therefore, if a defendant/customer requests a receipt upon payment the clerk or the Justice of the Peace calls the Treasurer's office and has a copy of said receipt either faxed or emailed over. In some cases, customers are told that their money order stub, canceled check, etc. serves as a receipt. Some Justice of the Peace locations do a "print screen" and give it to the defendant/customer.

Recommendation:

We recommend the County provide software that enables Justices of the Peace and/or clerks to print receipts in-house immediately upon receipt of payment.

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

Hot Check Fund

Finding:

1. We noted that partial payment monies were being held in house and remitted to respective merchants only after the full amount had been collected.

Recommendation:

We recommend restitution be paid to merchants as partial payments are collected.

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

Finding:

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

Recommendation:

We recommend the County determine what makes up this balance and remit it to the owner(s), escheat it to the state, or remit it to the general fund.

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

Finding:

3. We noted that the Hot Check Department is using a manual system.

Recommendation:

We recommend the County require departments to use computerized systems.

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

County Clerk and District Clerk

Finding:

1. We noted that the County Clerk and District Clerk computer software system is inaccurate as it does not show all receipts; and it comingles receipt numbers with County Clerk / District Clerk / Collections.

Recommendation:

We recommend that the County contact its software system technical support team to correct the issue(s).

County Clerk

Finding:

1. We noted that the County Clerk has unknown excess monies in two (2) bank accounts.

Recommendation:

We recommend the accounts be researched and a list prepared monthly that shows to whom the monies belong. We further recommend the County Clerk escheat the excess monies to the state, return the monies to the respective owner(s), or remit the monies to the General Fund.

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

Finding:

2. We noted that the County Clerk maintains one (1) trust fund that appears to have monies deposited into it for individuals who should have separate accounts or CDs.

Recommendation:

We recommend the above issue be researched and separate accounts or CDs opened accordingly.

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

District Clerk

Finding:

1. We noted that the District Clerk has unknown excess monies in four (4) bank accounts.

Recommendation:

We recommend the District Clerk escheat the excess monies to the state, return the monies to the respective owner(s), or remit the monies to the General Fund.

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

Sheriff's Office

Finding:

1. We noted that there were old outstanding checks in the Inmate Trust Account.

Recommendation:

We recommend that the Sheriff's Office determine what makes up this balance and remit it to the owner(s), escheat it to the state, or remit it to the general fund.

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

Finding:

2. We noted that there is a kiosk in the Sheriff's Office; however, staff does not deposit inmate monies to it at book-in; and inmate families/friends are not required to deposit inmate monies in the kiosk.

Recommendation:

We recommend that the Sheriff's Office deposit inmate monies in the kiosk at the time of book-in; and inmate families/friends be required to deposit inmate monies in the kiosk. We further recommend the Sheriff's Office utilize the software system that accompanies the kiosk for reporting, accounting and auditing purposes.

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

Accounts Payable

Finding:

1. We noted that several invoices were paid after the due date.

Recommendation:

We recommend that all invoices be paid timely in order to avoid late fee penalties.

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

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.

Finding:

2. We were unable to tie out payments made to the State for titles and registrations as the Tax Office does not maintain a record of what makes up each EFT amount to the State.

Recommendation:

We recommend the Tax Office maintain a record of what makes up each EFT amount to the State for auditing purposes.

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

Cash

Finding:

1. We noted that the County had no depository contract in the fiscal year under audit.

Recommendation:

We recommend the County negotiate and execute a bank depository contract with its financial institution. We further recommend the County maintain a current depository contract with its financial institution at all times.

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

Finding:

2. We noted that the bank reconciliations pertaining to the Treasurer's General Fund have old outstanding items.

Recommendation:

We recommend that the above be researched to determine what makes up the deposits in transit, outstanding checks, transfers, etc. and remit the respective amounts to the owner(s), escheat them to the state, or remit them to the general fund.

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

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,

BEYER & CO.
Certified Public Accountants
March 12, 2017