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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, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Maverick County, Texas as of and for the year ended September 30, 2019, 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 Maverick County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of 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 consider the following deficiencies in internal control to be material weaknesses:

District Clerk – We noted a few issues with the bank accounts. There is an unknown excess amount of \$23,550.65 in the Refund Account, we were not provided a list that makes up the unknown balance. The list that was provided for the Trust Account is incorrect, it shows the account is short in the amount of \$70,427.02. The list that was provided for the Bond Account shows the account is over in the amount of \$3,341.18. We recommend the County determine what makes up the balance in these accounts and provide an accurate list to us for each account. *A similar comment was listed on prior year's report.*

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:

Motor Vehicle – We noted that the County is making late payments to the State for titles and Monday registration. We recommend the County make all payments to the State in a timely manner.

Ad Valorem – We were unable to determine what makes up the balance of \$163,230.12. We recommend the County determine what makes up this balance and provide a list of items to us.

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 as possible.

County Clerk –We noted in the test month, according to the computer reports, that the amount of cash remitted to the Treasurer was short in the amount of \$242.00.

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 an excess balance of \$4,860.10 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.

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.

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



BEYER & COMPANY  
Certified Public Accountants  
March 25, 2020