

BEYER & Co.
CERTIFIED PUBLIC ACCOUNTANTS

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

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jackson 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 Jackson 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 Jackson County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Jackson County, Texas' internal control.

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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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:

District Clerk – We noted corrections are manually done on weekly reports turned in to the Treasurer. We suggest all corrections be made in the computer system and corrected final reports be remitted to the Treasurer in a timely manner.

Sheriff – We noted the Inmate Trust account does not reconcile excess unknown monies to \$0.00 monthly. We suggest this account be balanced to \$0.00 monthly.

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 Jackson County, Texas, and is not intended to be, and should not be, used by anyone other than these specified parties.

Wayne R. Beyer

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August 22, 2019