



**TRINITY COUNTY
AUDITORS OFFICE
P. O. BOX 1030
GROVETON, TEXAS 75845**

July 11, 2011

RE: Audit of financial statements for fiscal year ending 9-30-10

To Whom It May Concern:

I am writing in response to the Communication of Reportable Conditions to Management dated May 13, 2011, from Thomas R. Ramey CPA.

Response to findings 1:

All opening fund balances have been reconciled to the prior year closing fund balances through journal entries or direct set entries to the fund.

Response to findings 2:

I am continuing to develop a system to ensure that the short-term borrowing and loan repayments are recorded properly.

Response to findings 3:

The County has agreed to take the necessary steps to enable my office to use the fixed asset program within our current accounting software. Over time this should assist us in our efforts to reconcile the fixed assets to the general ledger.

If you have any further questions concerning this matter please do not hesitate to contact me. Thank you for your assistance and service.

Sincerely,

Sheila K. Johnson
Trinity County Auditor