

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, 2014, 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.

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.

Finding:

2. We noted that the bank reconciliations 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.

Payroll

Finding:

1. We noted that several supervisors did not sign employee timesheets.

Recommendation:

We recommend that all timesheets be signed by employees and respective supervisors.

Finding:

2. We noted one (1) employee did not list actual times clocked in/out.

Recommendation:

We recommend that the County require employees to record the actual times they clock in and out on their respective timesheets at all times.

Hot Check Fund

Finding:

1. We noted that bank accounts are not reconciled monthly.

Recommendation:

We recommend all bank accounts be reconciled on a monthly basis.

Finding:

2. 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.

Finding:

3. 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.

Finding:

4. We noted that deposits are not made timely.

Recommendation:

We recommend deposits be made at least weekly.

Finding:

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

Recommendation:

We recommend the County require departments to use computerized systems.

County Clerk and District Clerk

Finding:

1. We noted that the County Clerk and the District Clerk each have fine and fee bank accounts; and the County Clerk maintains a credit card account.

Recommendation:

Per Attorney General Opinion, no officer shall be allowed to maintain its own fine and fee accounts. We recommend that all fine and fee accounts be kept by the County Treasurer.

County Clerk

Finding:

1. We noted that the County Clerk has unknown excess monies in three (3) 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.

Finding:

2. We noted that the bank accounts are not being reconciled.

Recommendation:

We recommend all bank accounts be reconciled on a monthly basis.

Finding:

3. We noted that the daily reports do not have receipt numbers listed on them.

Recommendation:

We recommend the daily reports include receipt numbers in consecutive order for verification purposes.

Finding:

4. We noted that the 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.

District Clerk

Finding:

1. We noted that the District Clerk has unknown excess monies in the amount of \$43,269.08 in a bank account.

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.

Finding:

2. We noted that the bank accounts are not being reconciled.

Recommendation:

We recommend all bank accounts be reconciled on a monthly basis.

Finding:

3. We were unable to determine what makes up the balances in the Clerk's bank accounts at September 30, 2014.

Recommendation:

We recommend that the District Clerk 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.

Minutes

Finding:

1. We noted that Commissioner's Court does not review and approve minutes of previous meetings.

Recommendation:

We recommend Commissioner's Court review and approve minutes of previous meetings.

Finding:

2. We noted that the minutes do not provide pertinent details for many of the items approved.

Recommendation:

We recommend that the County include in its minutes all pertinent details pertaining to approved items, including but not limited to: amounts, dates, description(s) of items leased/purchased, names of parties involved, etc.

Finding:

3. We noted that the minutes are not consistently and clearly identified as Regular Meeting, Special Meeting, Workshop, etc.

Recommendation:

We recommend that the agendas and minutes be clearly titled to properly identify the type of meeting being held.

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

Finding:

1. We noted that the computer system does not allow receipts to be printed at Justice of the Peace #1, #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.

Justice of the Peace #1

Finding:

1. We noted that when a Constable Service Fee is charged, it is not posted to the system. The money is turned in to the Treasurer's office as an overage. As receipts cannot be printed at the Justice of the Peace office, a copy of the letter sent for service is sent with the check. No receipt is ever generated.

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.

Justice of the Peace #3-1

Finding:

1. We noted that OCA was not reported since 2013.

Recommendation:

We recommend that reports be run at least monthly and turned in to the County Auditor and/or the County Treasurer timely.

Finding:

2. We were unable to find missing receipt numbers.

Recommendation:

We recommend receipt reports be run at least monthly that list receipt numbers in consecutive order.

Justice of the Peace #3-2

Finding:

1. We noted that deposits are not always made timely.

Recommendation:

We recommend that deposits be made at least weekly.

Justice of the Peace #4

Finding:

1. We noted that there were thirty-seven (37) missing receipt numbers; however, we were unable to obtain explanations as the computer does not allow one to search by receipt number. We did learn; however, that the matters in question had been turned over to the County's collections agent.

Recommendation:

We recommend receipt reports be run at least monthly that list receipt numbers in consecutive order.

Maverick County Detention Center

Finding:

1. We were unable to obtain an Inmate Balance Report run at September 30, 2014.

Recommendation:

We recommend the Detention Center run an Inmate Balance Report at the end of each month.

County Collections

Finding:

1. We noted that there were no explanations listed for voided items.

Recommendation:

We recommend the Collections Agent note reasons for voided items.

Finding:

2. We noted that daily collection monies are kept in an unlocked drawer overnight.

Recommendation:

We recommend that all monies collected be locked in a secure location prior to being turned in.

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.

Finding:

2. We were unable to obtain an Inmate Balance Report run at September 30, 2014.

Recommendation:

We recommend the Sheriff's Office run an Inmate Balance Report at the end of each month.

Finding:

3. We noted that the Sheriff's Office does not turn in monthly reports to the County Auditor and/or County Treasurer. Copies of bank statements and bank reconciliations are turned in for the Inmate Trust Account and the Commissary Account.

Recommendation:

We recommend that the Sheriff's Office run monthly reports and turn them in to the County Auditor and/or County Treasurer timely.

Finding:

4. We noted that there were blank checks with the Sheriff's signature sitting out in full view in one of the offices.

Recommendation:

We recommend that the Sheriff sign checks only after they are made out for remittance; and that all blank checks remain stored in a locked location.

Finding:

5. We noted that the Sheriff's Office does not use official pre-printed, pre-numbered receipt books.

Recommendation:

We recommend that the Sheriff's office order and purchase official pre-printed, pre-numbered receipt books that include the Sheriff's office information; i.e. name, address, phone number, etc. and will remain in sequential order; or use official pre-printed, pre-numbered receipt books issued by the County Auditor or the County Treasurer.

Finding:

6. 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.

Finding:

7. We were unable to obtain receipt books needed to reconcile total inmate receipts with total deposits as the receipt book(s) containing our test month had been disposed of.

Recommendation:

We recommend that the Sheriff's Office keep on file all receipts for auditing purposes.

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
December 19, 2015