

**BEYER & COMPANY**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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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, 2015, 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.

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

01-Corrective Action: County will need to go out for bids and negotiate and execute a bank depository contract to ensure that the county has a contract with its financial institution at all times during the month of July 2016

*Finding:*

2. We noted that the bank reconciliations have old outstanding items.

Corrections done by District Clerk.

**Response: Upon taking office as District Clerk, on January 1, 2015, we have reviewed several pending issues. We have caught up on reconciliation of bank account but we need to research outstanding refund accounts with checks issued 2012 thru 2014. There are also the trust account (registry) with outstanding checks issue between 2013 and 2014. While the Bond checking**

account is up to date. Although our office is short staffed we will be researching any outstanding checks, transfers, etc. as time allows in meeting our judicial responsibilities. Checks and Deposits made after January 2015 are accounted for.

02-Corrective Action: Treasurer's office and each Department needs to follow Updated Stale Check Policy. Each month each department should 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. The auditor's office provided copy of the Updated Stale Check Procedures and indicated the State Comptrollers' Website regarding Reporting Unclaimed Funds. The auditor's office will be monitoring for compliance. Policy Jan. 2016...

*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.

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

## **Hot Check Fund**

*Finding:*

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

01-Corrective Action: The Auditor's office is currently receiving these bank reconciliations timely since January 2016.

*Recommendation:*

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

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

*Finding:*

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

02-Corrective Action: The Auditor's office has been monitoring and currently the money is being remitted as collected estimated January 2016.

*Recommendation:*

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

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

*Finding:*

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

The Auditor's office has been monitoring and currently they are voiding and reissuing and researching the old monies so that they can 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 since March 2016.

*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:*

4. We noted that deposits are not made timely.

04-Corrective Action: County needs to make sure that deposits are being made timely. The Auditor's office is randomly doing surprise cash counts since last year.

*Recommendation:*

We recommend deposits be made at least weekly.

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

*Finding:*

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

05-Corrective Action: County needs to required departments to use computerized systems. The Auditor's office has recommended that the Hot Check Fund be put in the County Treasurer and record keeping go through the normal process.

*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 the District Clerk each have fine and fee bank accounts.

Response: In working with our auditor's office and using a new procedure. The District Clerks office no longer has a fine and fee account. All monies collected are being deposited to the Treasures office as of April 2016. Working with IBC Bank we have renamed the account to Refund Account which is only using for disbursement of tax suit services. (This is accomplished and documented via a PO procedure). Note: Due to the implementation of a case management system the E-file bank accounts had been lacking. As the old cost codes from Procomm are replaced we are now using the new cost codes. Our office is

currently reconciling the cost codes with E-file deposits, and depositing fee directly to Treasurers office.  
01-Corrective Action: Per Attorney General Opinion, no officer shall be allowed to maintain its own fine and fee accounts. The accounts which are still being held by the County Clerk have to do with the Efiling and/or credit cards which due to the bookkeeping issues are being held until reconciled and then sent to the Treasurer. Working on doing as timely as possible since estimated March 2016.

*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.

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

**County Clerk**

*Finding:*

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

01-Corrective Action: Treasurer's office and each Department needs to follow Updated Stale Check Policy. Each month each department should 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. The auditor's office provided copy of the Updated Stale Check Procedures and indicated the State Comptrollers' Website regarding Reporting Unclaimed Funds. The auditor's office will be monitoring for compliance.

*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.

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

*Finding:*

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

02-Corrective Action: County Clerk has been reconciling all bank accounts timely monthly and forward a copy to the auditor's office since October 2015.

*Recommendation:*

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

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

*Finding:*

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

03-Corrective Action: Currently trying to determine a method of including the receipt numbers when the transactions are done on the Summary Daily reports.

*Recommendation:*

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

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

*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.

04-Corrective Action: Currently trying to work with the bank to determine how to set-up the separate accounts or CD's.

*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*

*Response: As noted in Cash findings section, prior to taking office there were balances with each of the accounts set up in the District Clerks office. In starting the reconciliation process, there were funds that were not tying to the existing books kept in the office. Some of the balances go several administrations. Our office will work with the auditor's office, as we begin this research. As we will have to cross reference the obsolete Procomm system to the new County Fusion Case Management system, while linking this to a physical ledger book. We again will be researching these back dated funds and distribute accordingly as time allows..*

*Finding:*

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

02-Corrective Action: Currently the Clerk's office is reconciling all bank monthly and forwarding a copy to the auditor's office. Estimated since April 2016. The Auditor's office is monitoring as part of the month end close policy.

*Recommendation:*

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

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

**Minutes**

*Finding:*

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

01-Corrective Action: Currently the CCT is approving and reviewing the minutes through CCT. Since March 2016.

*Recommendation:*

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

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

*Finding:*

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

01-Corrective Action: Currently the CCT is approving and reviewing the minutes through CCT to ensure that additional details and attachments, contracts etc. is getting included in the minutes.

*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.

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

**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.

**01-Corrective Action: County will be implementing a new software program during July 2015 that enables the Justices to print receipts in-house immediately upon receipt of payment.**

*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.***

*Finding:*

2. We noted that the Justice of the Peace offices do not document reasons for voids.

**02-Corrective Action: County will be implementing a new procedure in the new software system to be implemented in July 2016 that only the Supervisor has authority to void.**

*Recommendation:*

We recommend that the reasons for all voids be documented and kept on file for auditing purposes.

**Justice of the Peace #3-2**

*Finding:*

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

**01-Corrective Action: JP will be making deposits weekly in the future.**

*Recommendation:*

We recommend that deposits be made at least weekly.

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

**Maverick County Public Facilities Corporation Detention Center**

*Finding:*

1. We were unable to obtain an Inmate Balance Report run at August 2015.

*Recommendation:*

The Detention Center closed in August 2015; and no reports were run.

*Similar 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.

01-Corrective Action: Treasurer's office and each Department needs to follow Updated State Check Policy. Each month each department should 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. The auditor's office provided copy of the Updated State Check Procedures and indicated the State Comptrollers' Website regarding Reporting Unclaimed Funds. The auditor's office will be monitoring for compliance.

*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 were unable to obtain an Inmate Balance Report run at September 30, 2015.

02-Corrective Action: The Sheriff's office is currently running an Inmate Balance Report at the end of each month.

*Recommendation:*

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

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

*Finding:*

3. 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.

03-Corrective Action: The Sheriff's office is not currently depositing inmate monies in the kiosk at book-in; and inmate families/friends because the old software program is not working properly. The Sheriff's office is in the process of updating their software so they can utilize 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.

01-Corrective Action: Currently, the bills are paid as timely as possible. The late payment in most cases has to do with the cash flow issues.

### *Recommendation:*

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

## **Tax Office**

### *Finding:*

4. We noted that the Tax Office is delinquent in making payments to the State for titles and registrations.

01-Corrective Action: The Tax Office will start making payments to the State on a weekly basis.

### *Recommendation:*

We recommend that the Tax Office make payments to the State for titles and registrations timely.

### *Finding:*

5. 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.

05-Corrective Action: The Tax Office will start keeping track of the payments made to the State so that the EFT payment in the bank can be reconciled..

### *Recommendation:*

We recommend the Tax Office maintain a record of what makes up each EFT amount to

the State 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**  
**June 30, 2016**