

**Erath County Auditor**  
JANET S. MARTIN, CPA, CFE

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**Report on Cash Count  
Constable #1**

The last of four annual cash counts was performed October 2, 2017, for the Constable #1 Office. The team from the Auditor's Office counting cash is changed for each count as a matter of internal control.

The purpose of each cash count is to verify beginning cash for the day, make sure no checks are being held, and no loans have been made from the cash drawers. If the count is done after transactions have taken place the count is balanced accordingly.

Our count found cash to be correct, no checks being held, and no loans from the cash drawer.

Respectfully,



Janet S. Martin, CPA, CFE  
November 3, 2017

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## Report on Cash Count Constable Precinct 2

The last of four annual cash counts was performed October 2, 2017, for the Constable Precinct #2 Office. The team from the Auditor's Office counting cash is changed for each count as a matter of internal control.

The purpose of each cash count is to verify beginning cash for the day, make sure no checks are being held, and no loans have been made from the cash drawers. If the count is done after transactions have taken place the count is balanced accordingly.

### Finding:

Fees are not being deposited daily. The Constable was in possession of one check and one money order dated July 28, 2017 and August 30, 2017, respectfully.

### Recommendation:

Submit money received to the County Treasurer's Office within 24 hours of receipt.

Respectfully,

A handwritten signature in black ink that reads "Janet S. Martin CPA, CFE". The signature is written in a cursive style.

Janet S. Martin, CPA, CFE  
November 1, 2017

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## Report on Cash Count County Clerk

The last of four annual cash counts was performed October 2, 2017, for the County Clerk. The team from the Auditor's Office counting cash is changed for each count as a matter of internal control.

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November 3, 2017

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## Report on Cash Count Community Service and Corrections Department

The last of four annual cash counts was performed September 1, 2017, for the Community Service and Corrections Department. The team from the Auditor's Office counting cash is changed for each count as a matter of internal control.

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November 1, 2017

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**Report on Cash Count  
District Clerk**

The last of four annual cash counts was performed October 2, 2017, for the District Clerk's Office. The team from the Auditor's Office counting cash is changed for each count as a matter of internal control.

The purpose of each cash count is to verify beginning cash for the day, make sure no checks are being held, and no loans have been made from the cash drawers. If the count is done after transactions have taken place the count is balanced accordingly.

Our count found cash to be correct, no checks being held, and no loans from the cash drawer.

**Finding:**

The District Clerk's Office has three cash drawers and four people handling cash.

**Recommendation:**

Install or establish a fourth area for cash so each person handling cash is responsible for their individual cash drawer.

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November 3, 2017

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## Report on Cash Count Environmental Services

The last of four annual cash counts was performed October 2, 2017, for the Environmental Services Office. The team from the Auditor's Office counting cash is changed for each count as a matter of internal control.

The purpose of each cash count is to verify beginning cash for the day, make sure no checks are being held, and no loans have been made from the cash drawers. If the count is done after transactions have taken place the count is balanced accordingly.

### Findings:

1. Checks for services are not deposited daily. Checks are held to the end of the month and then submitted to the County Treasurer's Office for processing.
2. The receipt book is inadequate. The receipts should contain information for Erath County.

### Recommendations:

1. Submit checks daily to the County Treasurer's Office.
2. Purchase a stamp with Erath County information and stamp each copy of each receipt or purchase new sequentially numbered three part receipts with Erath County information.

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November 1, 2017

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## Report on Cash Count Justice of the Peace #1

The last of four annual cash counts was performed October 2, 2017, for the Justice of the Peace #1 Office. The team from the Auditor's Office counting cash is changed for each count as a matter of internal control.

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November 3, 2017

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## Report on Cash Count Justice of the Peace Precinct 2

The last of four annual cash counts was performed October 2, 2017, for the Justice of the Peace Precinct #2 Office. The team from the Auditor's Office counting cash is changed for each count as a matter of internal control.

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November 1, 2017



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**Report on Cash Count  
Juvenile Probation**

The last of four annual cash counts was performed September 1, 2017, for the Juvenile Probation Department. The team from the Auditor's Office counting cash is changed for each count as a matter of internal control.

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Respectfully,

*Janet S. Martin CPA, CFE*

Janet S. Martin, CPA, CFE  
October 31, 2017

**Erath County Auditor**  
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**Report on Cash Count  
Pretrial Diversion**

The last of four annual cash counts was performed October 2, 2017, for the Pretrial Diversion Office. The team from the Auditor's Office counting cash is changed for each count as a matter of internal control.

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**Report on Cash Count**  
**Sheriff's Office – Buy Money**

The last of four annual cash counts was performed October 2, 2017, for the Sheriff's Office Buy Money. The team from the Auditor's Office counting cash is changed for each count as a matter of internal control.

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## Report on Cash Count Sheriff's Office – Jail Petty Cash

The last of four annual cash counts was performed October 2, 2017, for the Sheriff's Office Jail Petty Cash. The team from the Auditor's Office counting cash is changed for each count as a matter of internal control.

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## Report on Cash Count Tax Assessor Collector

The last of four annual cash counts was performed October 2, 2017, for the Tax Assessor Collector's Office in Stephenville and in Dublin. The team from the Auditor's Office counting cash is changed for each count as a matter of internal control.

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