

Erath County Auditor
JANET S. MARTIN, CPA, CFE

100 W Washington St
Stephenville, Texas 76401-4255
Office: (254) 965-1484
Fax: (254) 965-1401
Email: cauditor@co.erath.tx.us



Kay McLearn
1st Assistant
aa1@co.erath.tx.us
Angela Sparks
2nd Assistant
aa2@co.erath.tx.us

Report on Cash Count
Community Service and Corrections Department

The second of four annual cash counts were performed March 13, 2018, 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.

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,

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
April 13, 2018

Erath County Auditor
JANET S. MARTIN, CPA, CFE

100 W Washington St
Stephenville, Texas 76401-4255
Office: (254) 965-1484
Fax: (254) 965-1401
Email: cauditor@co.erath.tx.us



Kay McLearn
1st Assistant
aa1@co.erath.tx.us
Angela Sparks
2nd Assistant
aa2@co.erath.tx.us

Report on Cash Count
Constable 2

The second of four annual cash counts were performed March 13, 2018, for Constable 2'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.

Respectfully,



Janet S. Martin, CPA, CFE
April 13, 2018

Erath County Auditor
JANET S. MARTIN, CPA, CFE

100 W Washington St
Stephenville, Texas 76401-4255
Office: (254) 965-1484
Fax: (254) 965-1401
Email: cauditor@co.erath.tx.us



Kay McLearn
1st Assistant
aa1@co.erath.tx.us
Angela Sparks
2nd Assistant
aa2@co.erath.tx.us

**Report on Cash Count
County Clerk**

The second of four annual cash counts were performed March 13, 2018, for the County 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.

Respectfully,



Janet S. Martin, CPA, CFE
April 13, 2018

Erath County Auditor

JANET S. MARTIN, CPA, CFE

100 W Washington St
Stephenville, Texas 76401-4255
Office: (254) 965-1484
Fax: (254) 965-1401
Email: cauditor@co.erath.tx.us



Kay McLearen
1st Assistant
aa1@co.erath.tx.us
Angela Sparks
2nd Assistant
aa2@co.erath.tx.us

Report on Cash Count County Treasurer

The second of four annual cash counts were performed March 13, 2018, for the County Treasurer'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.

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

April 13, 2018

Erath County Auditor
JANET S. MARTIN, CPA, CFE

100 W Washington St
Stephenville, Texas 76401-4255
Office: (254) 965-1484
Fax: (254) 965-1401
Email: cauditor@co.erath.tx.us



Kay McLearn
1st Assistant
aa1@co.erath.tx.us
Angela Sparks
2nd Assistant
aa2@co.erath.tx.us

**Report on Cash Count
District Clerk**

The second of four annual cash counts were performed March 13, 2018, 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. The finding will be remedied when the District Clerk moves to the new facility.

Respectfully,



Janet S. Martin, CPA, CFE
April 13, 2018

Erath County Auditor
JANET S. MARTIN, CPA, CFE

100 W Washington St
Stephenville, Texas 76401-4255
Office: (254) 965-1484
Fax: (254) 965-1401
Email: cauditor@co.erath.tx.us



Kay McLearen
1st Assistant
aa1@co.erath.tx.us
Angela Sparks
2nd Assistant
aa2@co.erath.tx.us

**Report on Cash Count
District Judge**

The second of four annual cash counts were performed March 13, 2018, for the District Judge'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.

Respectfully,

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

Janet S. Martin, CPA, CFE
April 13, 2018

Erath County Auditor
JANET S. MARTIN, CPA, CFE

100 W Washington St
Stephenville, Texas 76401-4255
Office: (254) 965-1484
Fax: (254) 965-1401
Email: cauditor@co.erath.tx.us



Kay McLearn
1st Assistant
aa1@co.erath.tx.us
Angela Sparks
2nd Assistant
aa2@co.erath.tx.us

**Report on Cash Count
Environmental Services**

The second of four annual cash counts were performed March 13, 2018, for the Environmental Service'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.

Respectfully,



Janet S. Martin, CPA, CFE
April 13, 2018

Erath County Auditor
JANET S. MARTIN, CPA, CFE

100 W Washington St
Stephenville, Texas 76401-4255
Office: (254) 965-1484
Fax: (254) 965-1401
Email: cauditor@co.erath.tx.us



Kay McLearn
1st Assistant
aa1@co.erath.tx.us
Angela Sparks
2nd Assistant
aa2@co.erath.tx.us

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

The second of four annual cash counts were performed March 13, 2018, 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.

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,

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
April 13, 2018

Erath County Auditor
JANET S. MARTIN, CPA, CFE

100 W Washington St
Stephenville, Texas 76401-4255
Office: (254) 965-1484
Fax: (254) 965-1401
Email: cauditor@co.erath.tx.us



Kay McLearn
1st Assistant
aa1@co.erath.tx.us
Angela Sparks
2nd Assistant
aa2@co.erath.tx.us

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

The second of four annual cash counts were performed March 13, 2018, for the JP2'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.

Respectfully,

A handwritten signature in black ink that reads "Janet S. Martin, CPA, CFE".

Janet S. Martin, CPA, CFE
April 13, 2018

Erath County Auditor
JANET S. MARTIN, CPA, CFE

100 W Washington St
Stephenville, Texas 76401-4255
Office: (254) 965-1484
Fax: (254) 965-1401
Email: cauditor@co.erath.tx.us



Kay McLearn
1st Assistant
aa1@co.erath.tx.us
Angela Sparks
2nd Assistant
aa2@co.erath.tx.us

**Report on Cash Count
Pretrial Diversion**

The second of four annual cash counts were performed March 13, 2018, for the Pretrial Diversion'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.

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
April 13, 2018

Erath County Auditor

JANET S. MARTIN, CPA, CFE

100 W Washington St
Stephenville, Texas 76401-4255
Office: (254) 965-1484
Fax: (254) 965-1401
Email: cauditor@co.erath.tx.us



Kay McLearn
1st Assistant
aa1@co.erath.tx.us
Angela Sparks
2nd Assistant
aa2@co.erath.tx.us

Report on Cash Count Sheriff Office – Buy Money

The second of four annual cash counts were performed March 13, 2018, for the Sheriff Office Buy Money. 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:

Buy money and Investigator was not available for cash count.

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

April 13, 2018

Erath County Auditor

JANET S. MARTIN, CPA, CFE

100 W Washington St
Stephenville, Texas 76401-4255
Office: (254) 965-1484
Fax: (254) 965-1401
Email: cauditor@co.erath.tx.us



Kay McLearn
1st Assistant
aa1@co.erath.tx.us
Angela Sparks
2nd Assistant
aa2@co.erath.tx.us

Report on Cash Count Sheriff Office – Jail Petty Cash

The second of four annual cash counts were performed March 13, 2018, 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.

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.

Recommendation:

In order to keep a more accurate bookkeeping register, build a spreadsheet.

Respectfully,

A handwritten signature in black ink that reads "Janet S. Martin CPA, CFE".

Janet S. Martin, CPA, CFE
April 13, 2018

Erath County Auditor
JANET S. MARTIN, CPA, CFE

100 W Washington St
Stephenville, Texas 76401-4255
Office: (254) 965-1484
Fax: (254) 965-1401
Email: cauditor@co.erath.tx.us



Kay McLearn
1st Assistant
aa1@co.erath.tx.us
Angela Sparks
2nd Assistant
aa2@co.erath.tx.us

**Report on Cash Count
Tax Assessor Collector**

The second of four annual cash counts were performed March 13, 2018, for the Tax Assessor'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.

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
April 13, 2018