



ERATH
COUNTY

Audit Report

Erath County Environmental Control Office

Audit Period: September 2018

Audit Status: Audit Work Approved

Erath County: Erath County

Offices: County Judge

Departments: Sanitation

Date: 11/27/2018

Created by: Janet Martin

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Audit Program Details

Erath Environmental Control Office	50%
Approved	
Risk 1: Septic permits are issued without payment.	100.0%
<i>Control 1: Numeric permits are issued with corresponding receipts</i>	<i>100.0%</i>

Tests, Text Fields & Linked Files

Test 1: Review permit files for the sample month to verify a beginning and ending file number establishing no numbers are missing. **Effective (100.0%)**

Work performed:

Reviewed the permit files for June 2018 of permit numbers 018-74 through 018-92. Files were sequentially numbered and no numbers were missing or voided. Permit numbers flowed in sequence from May 2018 and into July 2018.

Conclusions:

Nineteen septic permits were issued in June 2018 and all files were accounted.

Test 2: Match the person/entity applying for a permit to the documents in the permit file and to the receipt. **Effective (100.0%)**

Work performed:

The names and permit numbers were traced from the ledger containing all septic applications to the Monthly Septic Permit Report and the receipts issued by the Environmental Control Office.

Conclusions:

All names, septic permit application numbers, and amounts remitted agreed.

Test 3: Does the amount of the individual receipts agree with the fee authorized by Commissioners' Court? **Yes (100.0%)**

Work performed:

Obtained a copy of Commissioners' Court minutes approving fees for Standard and Aerobic Septic Systems. Compared approved fee amounts to amounts for On-Site Sewage Facility Permits and to the fee amounts on applicants' receipts.

Conclusions:

The fees charged for septic permits agree with the Commissioners' Court approved amounts.

Risk 2: Payments for septic permits are not deposited timely.	0.0%
Control 1: Funds received are taken to the County Treasurer for daily deposit	0.0%

Tests, Text Fields & Linked Files

Test 1: Compare the receipt dates for septic permits for each transaction to the receipt date from the County Treasurer's Office. Non Compliance (0.0%)

Work performed:

Check dates for the sample month of June 2018 were compared to the receipts from Erath County Environmental Control and then traced to the receipts from the County Treasurer's Office. The scope was expanded to include October 2018 through November 21, 2018 and the same procedures were performed.

Conclusions:

Fee income from the sale of septic permits is not being deposited daily as required by Texas Local Government Code 113.022. Money is being held on average for fifteen days with fee income going to the Treasurer's Office on a semi-monthly basis.

Findings details

Erath Environmental Control Office

Priority: High

Unique Reference	Finding & Recommendation	Status	Type / Finding Type / Theme	People	Dates
5	<p>Fee income is not given to the Treasurer on a daily basis.</p> <p>Take any money collected to the County Treasurer on a daily basis.</p>	Open Item	<p>Type: Default</p> <p>Finding Type: Material Weakness</p> <p>Theme:</p>	<p>Auditor:</p> <p>Office Holder:</p> <p>Assigned to:</p> <p>Staff:</p>	<p>Created Date: 11/27/2018</p> <p>Start date:</p> <p>Implementation Date:</p> <p>End Date:</p> <p>Revised End Date:</p> <p>Date Referred:</p>