

BEYER & CO.
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
E-mail: beyerandco@sbcglobal.net

111 North Odem
Sinton, Texas 78387

Please reply to Pleasanton address

Honorable County Judge
and Commissioner's Court
Jackson County
Edna, Texas 77957

As a result of our observations concerning the accounting and financial aspects of the records of Jackson County, Texas during our audit for the year ended September 30, 2017, 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.

District Clerk

Finding:

1. We noted that only one person can use the computer system in the District Clerk's office.

Recommendation:

We recommend that employees be trained to input data and print reports in the computer software program.

These comments and recommendations are made in a constructive spirit and in the best interest of Jackson County, Texas. We will be glad to review and discuss them in more detail with the County personnel at your request.

Sincerely,

Wayne R. Beyer

BEYER & CO.
Certified Public Accountants
May 4, 2018