

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: beyrandco@sbcglobal.net

111 North Odem
Sinton, Texas 78387
Phone: (830) 569-8781 – Fax: (830) 569-6776

Please reply to Pleasanton address

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

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, 2014, 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.

Invoice Exam

Finding:

1. We noted that several invoices pertaining to the Sheriff's Office were missing. We further noted that the Sheriff provided an affidavit for the missing invoices.

Recommendation:

We recommend that County offices retain all invoices for auditing purposes. We further recommend that the County not accept affidavits in lieu of invoices as an affidavit is not a replacement for an invoice or receipt.

Receipts

Finding:

1. We noted that the Sheriff's Office does not provide receipts to the County Auditor for hotel and miscellaneous expenses.
2. We noted that the AgriLife Extension Office does not provide receipts to the County Auditor for fuel purchases.

Recommendation:

We recommend that County employees provide receipts for purchases to the County Auditor upon request for reimbursement.

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 28, 2015

County of Jackson

Michelle Darilek, CPA
Jackson County Auditor

411 North Wells, Room 201
Edna, Texas, 77957

Phone: 361.782.2072
Fax: 361.782.0856
E-mail: m.darilek@co.jackson.tx.us

June 18, 2015

Honorable Stephen Williams
District Judge
135th Judicial District
115 N Bridge
Victoria, Texas 77901

Honorable Judge Williams:

Enclosed is a copy of Jackson County's audited Comprehensive Annual Financial Report for the year ended September 30, 2014 as well as a management letter dated May 28, 2015. The letter lists several management points, each relating to an instance of missing invoices and/or credit card receipts. The letter inaccurately implies that the Sheriff's Office does not provide *any* [credit card] receipts to the County Auditor for hotel and miscellaneous expenses and that the AgriLife Extension Office does not provide *any* [credit card] receipts to the County Auditor for fuel purposes. In actuality, both the Sheriff's Office and the Extension Office normally provide receipts, but did not do so for several credit card charges on the one credit card statement the outside auditor selected for testing. Though the Extension Office does not generally charge fuel, it required a rental car for travel once last year. According to the agent, he had the fuel receipts together, but lost and/or misplaced all five (5) receipts.

We do realize that an affidavit does not replace an invoice or credit card receipt. The invoices and credit card receipts are necessary documentation to insure that county and therefore taxpayers' funds are spent on allowable expenditures in 'strict accordance with law governing county finances.' Though that is true, an occasional lost invoice/receipt is plausible and a sworn affidavit provides a means to substantiate the claim. In an effort to increase the validity of the affidavit and decrease the number of lost invoices/credit card receipts, the Auditor's Office has increased the information required on the affidavit and is implementing a new policy for the approval of claims for which the invoice and/or credit card receipt is missing. A copy of the Draft Affidavits follows. The Affidavit of Correctness & Public Purpose is primarily for travel and/or seminars; whereas, the Affidavit of Receipt for Goods and/or Services is primarily for credit card purchases though it will be modified as necessary for missing invoices.

Auditor's policy for acceptance of affidavits:

If an individual cannot provide adequate supporting documentation for a purchase and/or claim, an affidavit may be completed for a missing invoice or credit card receipt under \$100 once per twelve (12) months at the auditor's discretion. If an individual remits a second purchase and/or claim or any purchase and/or claim over \$100 without adequate supporting documentation, the auditor will request an affidavit to be completed and the affidavit to be considered by Commissioners' Court. If the claim is approved by Commissioners' Court, the affiant will not be personally responsible for payment of the charge. If Commissioners' Court does not approve the affidavit, the affiant will have five (5) working days to reimburse the County for purchases for which adequate supporting documentation is not provided.

The Auditor's Office will send notification of the Policy for Acceptance of Affidavits and copies of the affidavits to be used to all Elected Officials and Department Heads before the new policy and affidavits come into use.

If you have any questions or need additional information, please do not hesitate to contact me at the number or address above.

Sincerely

A handwritten signature in blue ink that reads "Michelle Darilek". The signature is written in a cursive style with a long, sweeping underline.

Michelle Darilek, CPA
Jackson County Auditor

Enclosures

Cc: County Judge
Commissioners
Audit File

**AFFIDAVIT OF RECEIPT FOR
GOODS AND/OR SERVICES**

THE STATE OF TEXAS §

COUNTY OF JACKSON §

Before me, the undersigned authority, on this day personally appeared _____, who, being by me duly sworn, upon oath deposes and says:

THAT the affiant is not in possession of any original documents and/or itemized receipt (or document is illegible) to evidence receipt of the goods and/or services paid by Jackson County with the Citibank procurement card account

xxxx-xxxx-xxxx-_____, statement dated ___/___/___ for the following charge:

- Vendor: _____
- Transaction Date: _____
- Transaction Amount: \$ _____
- Item(s) Purchased:

THAT the affiant and/or his Precinct/Department, did receive all goods and/or services purchased with the aforementioned charge, *excluding* sales tax;

THAT all goods and/or services were received for the sole use and/or benefit of Jackson County, Texas, or other purposes authorized by Statute and/or Commissioners' Court,

THAT, if any statements contained herein are found to be false, the affiant shall guarantee and protect Jackson County, Texas, from any financial loss;

THAT affiant is duly qualified and authorized to make this affidavit and is fully cognizant of matters herein set out.

Signature of Affiant: _____

SUBSCRIBED AND SWORN TO BEFORE ME this _____ day of _____, 20_____.

NOTARY PUBLIC
Jackson County, Texas

{seal}

My commission expires: _____

This affidavit shall be submitted to the County Auditor along with any other backup or documentation necessary for the County Auditor to validate this claim. This affidavit shall be affixed to the original claim and made available to Commissioners' Court upon request.

**JACKSON COUNTY AUDITOR
AFFIDAVIT OF CORRECTNESS & PUBLIC PURPOSE
PUBLIC FUND EXPENDITURE**

Date: _____

I, Michelle Darilek, CPA, Jackson County Auditor do hereby consider it necessary to require this affidavit in accordance with Texas Local Government Code Chapter 113 section 113.064 (b) to determine the legality and appropriateness of the attached claim.

County Auditor Signature _____
Date

To: _____ (Department) _____

Re: Request for Payment Fund: _____

Vendor: _____ Amount: _____

I, _____, (Printed name of County Official) do hereby certify that the attached claim against Jackson County is true and correct and in accordance with all purchasing laws, State Statutes, Jackson County Policies and applicable Internal Revenue Service guidelines. I also certify that appropriations are available within the department's budget as required and I have determined there to be a public purpose to wit:

XX

If any statements contained herein are found to be false, the affiant shall guarantee and protect Jackson County, Texas from any financial loss and that the affiant is duly qualified and authorized to make this affidavit and is fully cognizant of matters herein set out:

Signature of Authorized County Official _____
Date

SUBSCRIBED AND SWORN TO BEFORE ME this _____ day of _____, 20____.

NOTARY PUBLIC
Jackson County, Texas

{seal}

My commission expires: _____

This affidavit shall be submitted to the County Auditor along with any other backup or documentation necessary for the County Auditor to validate this claim. This affidavit shall be affixed to the original claim and made available to Commissioners' Court upon request.