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CERTIFIED PUBLIC ACCOUNTANTS

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Honorable Judge and Commissioners' Court
Lavaca County
Hallettsville, Texas 77964

As a result of our observations concerning the accounting and financial aspects of the records of Lavaca County, Texas during our audit for the year ended September 30, 2015, 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.

EMS

Finding:

1. We noted that run sheets are not pre-numbered; therefore, we were unable to determine if all run sheets were billed.

Recommendation:

We recommend that the EMS use pre-numbered run sheets in order to ensure that all run sheets are accounted for and billed accordingly.

Payroll

Finding:

1. We noted twenty-six (26) employee files that contained outdated W-4 forms; and one (1) employee file that had no I-9 form.

Recommendation:

We recommend that the County update employee files annually; and perform periodic checks to ensure the necessary forms are contained in the files.

These comments and recommendations are made in a constructive spirit and in the best interest of Lavaca 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

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Certified Public Accountants
March 11, 2016