

BEYER & Co.
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, 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.

EMS

Finding:

1. We noted that run sheets are not pre-numbered; therefore, we were unable to determine if all run sheets were billed.
2. We noted that the manual run numbers pertaining to Hallettsville were out of date sequence. For instance:

17H 218 through 17H 255 were in March;
17H 256 through 17H 274 were in April; and
17H 275 through 17H 281 were in March.

There is no way to determine why run numbers are out of date sequence.

Recommendation:

We recommend that the EMS use pre-numbered run sheets in sequential order to ensure that all run sheets are accounted for and billed accordingly. We further recommend that the EMS tie the run sheets to the billing report monthly.

Similar comment was listed on the prior year's report.

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

BEYER & CO.
Certified Public Accountants
April 21, 2018