

**BEYER & Co.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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To the County Judge and Commissioners' Court  
Lavaca County, Texas

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lavaca County, Texas as of and for the year ended September 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered Lavaca County, Texas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Lavaca County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of the Lavaca County, Texas' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

**A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We found no deficiencies that we consider to be material weaknesses.**

**A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies:**

Segregation of Duties – Due to the limited number of people working in the office, many critical duties are combined and given to the available employees. To the extent possible, duties should be segregated to serve as a check and balance on the employee's integrity and to maintain the best control system possible. The County should work to eliminate the lack of segregation of duties through a process of review and initialing.

**During our audit, we also became aware of the following deficiencies in internal control other than significant deficiencies or material weaknesses, and other matters that are opportunities for strengthening internal controls and operating efficiency:**

EMS – We noted that run sheets are not pre-numbered; therefore, we were unable to determine if all run sheets were billed. We also found that manual run numbers were missing or out of order. For instance, run sheet H-786 is missing; run sheet S-374 was skipped; and run sheet H-944 was not entered until a later date. We recommend that EMS use pre-numbered run sheets in sequential order to ensure that all run sheets are accounted and billed for accordingly. We further recommend that the EMS tie the run sheets to the billing report monthly. ***A similar comment was listed on the prior year's report.***

EMS – We noted that EMS uses manual receipts instead of computer-generated receipts. We recommend that when manual receipts are used, more care be used when entering them into the computer system. We noted instances where receipt numbers were incorrect.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various governmental unit personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, Commissioners' Court, and others within the Lavaca County, Texas, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Wayne R. Beyer*

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April 20, 2019