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Executive Summary December 6, 2017

For the month of November 2017, our office conducted three departmental reviews which encompassed a cash count, facility tour, separation of duties questionnaire, and an internal control questionnaire to assist in the determination of each departments' risk assessment. A risk assessment is an evaluation of the department's processes, functions and internal/external interactions that may cause harm to their financial and operational system.

The findings and recommendations herein are limited to the study procedures noted above and do not express an opinion on the department's entire financial and operational system. The representations are based on the assertions made by department personnel and our understanding that the information provided was accurate to the best of their knowledge.

No material deviations were noted in any of the departments reviewed and the following is a summary of each departments' risk assessment and notable recommendations:

Indigent Health Services Department – November 16, 2017

Assessment: Low Risk

- As the office issues manual receipts, we recommend department review the receipting capabilities with the NWS windows system to minimize the use of manual receipts issued in the office.
- The office does not have a change fund; since the office receives cash, we recommend the office request a change fund as per Texas Local Government Code §130.902 in order to make change for cash transactions.

Constable Precinct 1 Rodolfo "Rudy" Rodriguez, Jr. – November 21, 2017

Assessment: Medium Risk

- Office has a lack of segregation of duties. We recommend the receipt of payments, preparation of deposit slips, and bank deposits be completed by different staff members to promote the appropriate segregation of duties. Also, alternate staff members should be assigned to complete the duties should the primary responsible party be out of the office.

Justice of the Peace Precinct 1 Place 1 Hector J. Liendo – November 27, 2017

Assessment: Low Risk

- Since February 2017, the office has not prepared and provided the required report each month to the Office of Court Administration (OCA) pursuant to Texas Administrative Code § 171.2. We recommend the office submit OCA monthly report as required.