County of Burnet

October 14, 2025

Honorable Judge and County Commissioners:

The Burnet County Auditor's office has completed a fourth quarter unannounced cash fund audit per LCG 115.003. The audit period was for July 1, 2025 through September 30, 2025.

The purpose of this audit was to reconcile cash funds, to determine if appropriate internal controls were in place to safeguard cash drawers, and identifying opportunities for strengthening internal controls.

The audit resulted in one discrepancy in the currency on hand compared to the recorded amounts and one observation of properly safeguarding of cash.

The accompanying pages describe the findings, our recommendations and the elected official's response.

We appreciate the professional courtesies of all department heads and cash custodians for their cooperation and assistance during the course of this audit.

Sincerely,

Kelley Glaeser

Burnet County Auditor

Prepared by: Kathy Waechter, Accounting Manager

Findings & Recommendations Report

Burnet County Auditor

To: Eddie Arredondo

Burnet County Attorney

CC: Jana Mitchell, Office Manager

Introduction:

As per LGC 115.003(a), an unannounced quarterly cash count was conducted on 9/22/25.

Objective:

The objective of the surprise cash count is to determine if the cash and other remittances reconcile at the time of the count and if adequate controls are in place to protect County assets.

Conditions: Physical cash count did not match recorded balances.

Findings:

An .11 overage was identified in one of the four cash drawers counted.

Effect:

Overages creates unrecorded funds

Recommendations:

- It is recommended that the overages be turned in to the County Treasurer to be recorded.

Criteria:

Per the cash handling policy passed and approved in Burnet County Commissioner's Court May 12, 2015.

Thank you to Mr. Arredondo & his staff for their full cooperation in the surprise cash count process.

Elected Official response: EA

As recommended, the .11 overage will be forwarded to the County Treasurer's Office. This amount has been in this cash drawer for many years. Previous request by my office as to what to do with the overage to the Auditor's Office was met by instructions to leave the funds in the cash drawer.

Findings & Recommendations Report

Burnet County Auditor

To: Ms. Deanne Fisher

Burnet County Tax Assessor Collector

Introduction:

As per LGC 115.003(a), an unannounced quarterly cash count was conducted on 9/30/25.

Conditions:

As we made entry into the back of the Tax Assessor's office, we found the entry point to be unlocked. Upon entry, a cash drawer with money was found on a table behind the unlocked door that had been left unattended.

Findings: Improper safeguarding of cash

Effect: Monies could be misplaced/taken causing management to be responsible for missing monies.

Recommendations:

- To ensure the safeguarding of cash, the entry door to the back office should be locked at all times and monies should be locked in safe or attended at all times.

Criteria:

As stated by the cash handling policy passed and approved in Burnet County Commissioner's Court May 12, 2015:

Proper safeguarding of cash is required for cash collection points.

Thank you to Ms. Fisher & her staff for their full cooperation in the surprise cash count process.

Elected Official response:

Elected Official response: Response to Internal Audit Finding:

I would like to provide clarification regarding the door to the back room being unlocked during the internal auditors' entry.

Upon taking office in January 2025, I discovered that the lock on the back room door was not functioning reliably, often failing to engage properly. Recognizing the importance of securing this area—particularly because it is used for handling daily cash deposits—I promptly requested security upgrades, including a self-closing arm and either an automatically locking doorknob or a keyless entry system. However, I was informed that these upgrades were cost-prohibitive at the time. Given that I inherited a predetermined budget that could not accommodate these expenses, I have been waiting for the FY26 budget to fund the necessary security improvements.

On the day in question, my clerk was seated in the back room at the table with the cash drawer, preparing our daily deposit. She greeted the two auditors upon their entry. Shortly thereafter, she was called to the front desk to assist a Spanish-speaking customer and, under the impression that the auditors—being county employees—were there to conduct a cash count, she believed it was acceptable to briefly leave the room.

At no point prior to or during their initial entry did the auditors directly notify me personally as the Department Head/Elected Official of their presence or intent to conduct a surprise cash count. I only became aware of their presence when I overheard their conversation addressing the clerk preparing the daily deposit and promptly entered the back room to greet them and assist with the process.

When I assumed office, it had been the practice to prepare daily deposits at the front counter, in full view of the public. I quickly recognized the security risks associated with this and moved the deposit preparation process to the back room, which is accessible only through the lobby. I believed this was a safer and more appropriate arrangement, with the only outstanding issue being the door lock—which, as of October 1, 2025, I finally have funding to replace. The installation of a self-locking doorknob has been requested and will be completed by maintenance as soon as the necessary equipment is available.

I have also counseled my clerk regarding the importance of never leaving the cash drawer unattended under any circumstances, regardless of who is present.

Thank you for the opportunity to provide context and outline the corrective steps already taken to prevent a recurrence.

Respectfully,

DeAnne Fisher,

Burnet County Tax Assessor Collector