



March 26, 2012

To the Honorable County Judge, County Commissioners,
the Audit Committee and Management
Williamson County, Texas

Management of Williamson County (the County) is responsible for establishing and maintaining the County's internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures.

The County's internal control structure consists of policies and procedures established by management to provide reasonable, but not absolute, assurance that the financial data are recorded, processed, summarized, and reported consistent with the assertions embodied in the financial statements. In establishing those policies and procedures, management assesses their expected benefits and related costs. Because of the inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any assessment of the internal control structure to future periods is subject to the risk that policies or procedures may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

In planning and performing our audit of the County's basic financial statements for the year ended September 30, 2011, we considered its internal control structure in order to plan our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control structure. Our report on compliance and on internal control over financial reporting is documented in a separate report dated March 26, 2012. However, certain other matters came to our attention that we wish to report to you. These matters, which were considered by us during our audit of the financial statements and do not modify the opinion expressed in our report dated March 26, 2012, are presented in the following paragraphs.

Capital Assets and Deferred Contributions

Observation:

During our testing of capital assets and deferred contributions, it was noted that the County made several adjustments in the current year to reconcile the capital asset and deferred contributions subsidiary ledgers maintained by the Accounting Department to those of the County's Road and Bridge Department. We further noted that some of the adjustments related to these items were either donated or accepted by the County in accounting periods prior to the current period under audit.

To Mr. David Flores, County Auditor
Williamson County, Texas

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Recommendation:

We recommend the County implement procedures to enable a timely and accurate reconciliation between the Accounting Department and the Road and Bridge Department and that this reconciliation be performed frequently enough to ensure that assets conveyed to other governmental jurisdictions or received by the County be accurately recorded in the correct period.

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

Weaver and Tidwell, L.L.P.

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Houston, Texas