

10-25-17 County Judge's Article

TROUBLESOME TIMES

Once again we have had another embarrassing situation where a county elected official has violated the ethical standards vital to the successful operation of government in a system such as ours which is largely dependent on the ability to trust our officials (as well as employed personnel for that matter) to perform their duties without mishandling funds.

I am going to deliberately avoid using the term "violating the law" in this discussion because I don't want to get trapped into falsely accusing someone here. But the fact remains that more than one elected official and more than one employee has been asked to resign during my term in office for "extenuating circumstances", all tending to give county government a bad name.

This is unfortunate because the rest of us are trying to do our job right. I do feel that some explanation is necessary, considering the accusations that have been made concerning some of the rest of us.

First of all let me quote in its entirety all of Local Government Code, Section 113.022:

- a. A county officer or other person who receives money shall deposit the money with the county treasurer on or before the first business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the money is received. However, in a county of fewer than 50,000 inhabitants, the commissioner's court may extend the period during which funds must be deposited with the county treasurer, but this period must not exceed fifteen days after the date the funds are received.
- b. A county treasurer shall deposit the money received under Subsection A in the county depository in accordance with Section 116.113a. In all cases, the treasurer shall deposit the money on or before the seventh business day after the date the treasurer receives the money.

Most county departments deposit their funds the next business day, but note that the law allows up to five days. During my term in office and as far as I know Milam County Commissioner's Court has never exercised its option to extend the time up to 15 days. Thorndale JP's office does not deposit daily because there is no bank in Thorndale. They take their fines and fees to the bank in Rockdale each Friday and deposit in a JP4 account and send the treasurer a weekly report of receipts with a followup monthly report of receipts. The County Treasurer then redistributes the funds from the Precinct 4 JP's account to the state for their portion of the fines and fees and to the appropriate General Fund accounts, etc.

Other departments located in Cameron will follow basically this same routine but they normally deposit their funds in the bank on a daily basis and send the treasurer a weekly report of funds collected. So most departments deposit their money directly into the bank rather than bringing the money to the treasurer and just bring the treasurer deposit slips and reports. Many do not or try not to accept cash

from the public as well to try to avoid problems. Be assured that they all are aware of Section 113.022 deadlines. The treasurer and tax assessor/collector are familiar with this and Section 116.113 and comply with all these provisions of the Local Government Code. But obviously from the problems that have occurred, compliance with these provisions has not prevented the incidents that have occurred.

So despite our budget crunch we added the necessary funding to the 2018 budget to be able to increase our internal auditing efforts by adding an additional full time person to the county auditor's staff. Through no fault of her own Danica Lara has essentially been a one person department responsible for all the accounting records of the county with little time left for internal auditing over the past several years. Having an assistant auditor will free her up some to do more policing of internal activities. This should be a deterrent.

We also changed external auditing firms this past year to bring in a fresh set of eyes in hopes that this might help prevent future problems. And finally we're trying to promptly address problems when they are detected, investigate thoroughly, and then appropriately deal with the party or parties involved, not in any way trying to cover up what has happened.