

**BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.**

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January 4, 2018

To the Honorable Judge and  
Members of the Commissioners' Court of  
Cottle County, Texas

In planning and performing our audit of the financial statements of Cottle County, Texas (the County) as of and for the year ended September 30, 2017, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Governmental Auditing Standards issued by the Comptroller General of the United States, we considered the County's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. We previously communicated to you about the District's internal control in our letter dated January 4, 2018, contains our communication of significant deficiencies or material weaknesses in the District's internal control. This letter does not affect our report dated January 4, 2018, on the financial statements of the District.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with the County Judge, 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, members of the commissioners' court, and others within the county, and is not intended to be, and should not be, used by anyone other than those specified parties.

*Bolinger, Segars, Gilbert & Moss LLP*

Certified Public Accountants

## Memorandum

### Time Sheet Submittal

Employee time sheets for one precinct were not being timely submitted at month end for payroll, and were being estimated. We recommend that time sheets be submitted timely in order to process payroll with actual time worked during the month.