

Eckert & Company

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A Limited Liability Partnership

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February 16, 2019

The Honorable County Judge
and Commissioners' Court
County of Runnels
P.O. Box 310
Ballinger, TX 76821-0310

In planning and performing our audit of the basic financial statements of the County of Runnels for the year ended September 30, 2018, we considered the County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the basic financial statements and not to provide assurance on internal control.

However, during our audit we became aware of the following items which we feel should be brought to your attention. This letter does not affect our report dated February 16, 2019, on the basic financial statements of the County of Runnels.

The County received financing proceeds in cash to purchase equipment. The County receipted the proceeds and coded the purchase to a liability account. When financing proceeds are received in cash, the receipt should be coded to an Other Resource account, and the purchase should be coded to an expenditure account and budgeted for accordingly.

The County received grant funds from an outside agency to purchase County equipment. The County receipted the funds and coded the purchases to a liability account. When grant funds are passed through to the County from an outside agency to purchase County assets, the funds should be coded to a revenue account, and the purchases should be coded to an expenditure account and budgeted for accordingly.

If there are any questions concerning this letter or the audit report or if you have any questions during the year, do not hesitate to call us.

Eckert & Company, LLP