

BEYER & Co.
CERTIFIED PUBLIC ACCOUNTANTS

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Honorable Mayor
and City Council
City of Port Aransas
Port Aransas, Texas 78373

As a result of our observations concerning the accounting and financial aspects of the records of the City of Port Aransas, Texas during our audit for the year ended September 30, 2017, we noted certain immaterial matters and these matters are summarized below for your consideration. The following management points will be reviewed as part of next year's audit:

Vendor List

Finding:

1. We noted that there were no addresses listed for several vendors on the vendor list.

Recommendation:

We recommend the City update its vendor list and make changes to it as they occur to ensure the list remains current at all times.

Permits

Finding:

1. We noted that two (2) permits in our test month were undercharged \$5.00 each and one (1) permit was undercharged \$85.00.

Recommendation:

We recommend the City perform routine internal checks to ensure accuracy of amounts charged for permits.

Similar comment was listed on the prior year's report.

Collection Station

Finding:

1. We noted that the Collection Station uses generic manual receipts.

Recommendation:

We recommend the City stamp each receipt with the City of Port Aransas' official seal prior to issuing books to the Collection Station.

These comments and recommendations are made in a constructive spirit and in the best interest of the City of Port Aransas, Texas. We will be glad to review and discuss them in more detail with the City personnel at your request.

Sincerely,

A handwritten signature in cursive script that reads "Wayne R. Beyer".

BEYER & CO.
Certified Public Accountants
June 24, 2018