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May 5, 2026

Honorable Azalia Bonuz  
Tax Assessor-Collector  
Calhoun County Courthouse  
211 South Ann Street  
Port Lavaca, Texas 77979

Dear Ms. Bonuz:

I recently conducted an audit of the Tax Assessor-Collector's Office which included the Office Fund, Sales Tax Fund, Refund Account, Beer and Wine, Farm Fund, and Texas Parks and Wildlife Account. The reports, books, and supporting documentation were examined for the period of July 1, 2025 through December 31, 2025.

During the review, several minor discrepancies were identified, as noted below. These primarily involved small variances, timing differences, and reporting inconsistencies related to transaction fees, deposits, and reconciliations. Follow-up will be required to ensure consistency and timely reporting going forward. These matters did not affect the overall reliability of the records reviewed.


In the assessment of the Sales Tax Account, a total of \$125.38 in outstanding deposits from the beginning of the year was identified. These funds were deposited into the Office Account and should be transferred to the Sales Tax Account to correct the discrepancy.

In reviewing the Office Account, several transactions reflected an overpayment to the state totaling \$37.00, while others indicated underpayments totaling \$18.00. Future payments should be adjusted accordingly to resolve these differences.


Additionally, a review of the final spreadsheet submitted to Commissioners Court identified several discrepancies. The following items were not included: two Disabled Placard fees totaling \$25.00, a Road and Bridge fee of \$12,110.00, a TABC permit fee of \$175.00, and one hot check fee. Furthermore, two postage fees totaling \$22.00 and a Texas Parks and Wildlife transaction fee of \$11.46 were overstated on the spreadsheet. Despite these reporting errors, all funds were distributed correctly; however, the report will need to be resubmitted to the court.

I greatly appreciate the cooperation extended by you and your staff during this audit. Please feel free to contact me at 361-553-4610 with any questions.

Respectfully Submitted,

  
Brandy Vasquez  
Assistant Auditor

Approved by:



Lucy Dio  
County Auditor

cc:

Judge Stephen Williams  
County Judge Vern Lyssy  
County Commissioners  
Sara Rodriguez, District Atty.  
Arnold Hayden, Asst. District Atty.