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May 21, 2004

Board of County Commissioners  
**Thomas County, Kansas**  
Colby, Kansas 67701

In planning and performing our audit of the financial statements of Thomas County, Kansas for the year ended December 31, 2003, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control. However, we noted certain matters involving the internal control and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgment, could adversely affect Thomas County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that errors or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. In this letter, we present comments and recommendations on matters encountered during the course of the audit. Our recommendations are intended to improve the effectiveness and efficiency of Thomas County's accounting and control systems.

**REPORTABLE CONDITIONS**

Thomas County, Kansas does not have adequate segregation of accounting and related duties. This problem is the result of not having sufficient personnel to assign accounting and related duties. We recommend that Thomas County, Kansas continue to work on improving their internal accounting control within the framework of their present number of employees.

Great Bend — Hays — Ellinwood — St. John — LaCrosse

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