

TOM GREEN COUNTY



SAN ANGELO, TEXAS

OFFICE OF THE COUNTY AUDITOR

January 13, 2017

The Honorable David Jones
Tom Green County Sheriff
222 West Harris Avenue
San Angelo, Texas 76903

Dear Sheriff Jones,

In our most recent quarterly review of the financial activity of the Jail we examined the bank reconciliations, the iCore and examined the Commissary transactions. The bank reconciliations continue to be completed timely and remain in balance with iCore.

We tested the Commissary purchases and found that they met the requirements of the Local Government Code Title 11, Subtitle B, Section 351.0415. We discovered the quarterly sales tax payment for the the July – September 2016 phone card sales was submitted 25 days late. We recommend using an automatic reminder system to circumvent this occurring in the future.

This concludes our quarterly review of your office for the time period of July to September 2016. We found a few minor discrepancies that we have discussed separately with you. Your staff was extremely helpful to us. Thank you for your cooperation with this process. If you have any questions about the review, please feel free to contact my office.

Very cordially,

A handwritten signature in black ink that reads "Nathan Cradduck". The signature is fluid and cursive.

Nathan Cradduck
County Auditor

A handwritten signature in black ink that reads "Gayle E. Cheek". The signature is fluid and cursive.

Gayle E. Cheek, CPA, CGMA
1st Assistant Auditor

Cc: The Honorable Barbara Walther
District Judge, 51st Judicial District

The Honorable Commissioners Court
Tom Green County, Texas

Texas Commission on Jail Standards