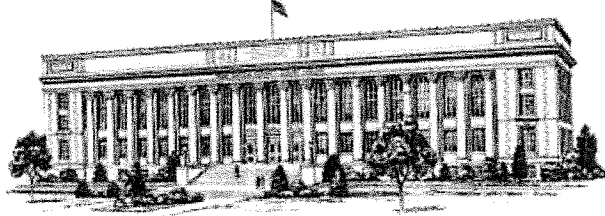


TOM GREEN COUNTY



113 W. Beauregard, San Angelo,
TX 76903

Office of the
County Auditor
August 16, 2017

The Honorable Allison Palmer, 51st Judicial District Attorney
The Honorable John Best, 119th Judicial District Attorney
124 West Beauregard Avenue
San Angelo, Texas 76903

Dear Mrs. Palmer and Mr. Best,

We have completed our review of the monthly bank reconciliations for April, May, and June 2017 for both the seizure and escrow accounts. Included in the review were the receipts, the disbursements, the Escrow Ledger, the Seizure Ledger, the Seizure Log, the bank statements and their reconciliations, and all pertinent activity and supporting documentation in the general ledger.

In our review of the Escrow account, we noticed the check issued on 08/19/16 and noted in our prior quarter review still remains outstanding. Checks dated six months after the payment date are considered stale and do not have to be honored by a bank pursuant to the Uniform Commercial Code. We recommend timely follow up in an attempt to clear this item.

During our annual review of your financial records for the first quarter of the year, completed in June, we found that the majority of the local asset forfeiture agreements in place for the disposition of property pursuant to Chapter 59 of the Texas Code of Criminal Procedure had expired and recommended contacting each of the law enforcement agencies for which there is current or future anticipated seized property and signing new agreements. The agreements are not yet in place and no forfeiture and disbursement checks have been issued since February 9, 2017. We recommend completing this update before the backlog of forfeitures becomes too cumbersome to manage efficiently.

Also during our annual review we recommended that you close the outer-counties bank account maintained for the 51st District and it is our understanding that this account is still active. We continue to believe that the proper way to

handle these funds is for each of the counties to hold those funds in their treasuries and disburse them through their financial systems as individual claims and expenses occur. We recommend closing the account as soon as possible, and if we may be of assistance to you in that process, please let us know.

Thank you for all your assistance and for providing the documentation needed to complete this review. Please contact us with any additional questions or concerns.

Very
cordially,



Nathan Craddock
County Auditor



Sharla Denton, C.P.A.
Assistant Auditor

Cc: The Honorable Barbara Walther
51st Judicial District Judge

The Honorable Commissioners Court
Tom Green County, Texas