

# TOM GREEN COUNTY



San Angelo, Texas

**OFFICE OF THE  
County Auditor**

June 6, 2023

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 Ms. Palmer and Mr. Best,

We recently completed our review of your office's financial records for the months of April 2022 through September 2022. We traced all Seizure and Escrow receipts and disbursements to the ledgers and bank statements. We sampled Escrow receipts and traced them to the Laserfiche. We tested a sample of your Pre-Trial Diversion receipts and noted the fee, contract, attorney, and payor. We verified Seizure agreements with other government agencies, balanced the Seizure log to the Seizure account and recalculated interest earned when Seizure funds were disbursed in accordance with the court order. We also examined the bank reconciliations.

We reviewed pretrial diversion receipts and found 13 out of 57 were written to the defendant and not to the actual payor, usually the attorney. Upon notification of the issue, your staff promptly updated the receipt writing procedures. Now the process is to issue the receipt to the payor and then reference the defendant's name and the case number.

While reviewing bank reconciliations we noted 18 escrow checks and 12 seizure checks had only one signature. Though no additional line for a second signatory is printed on the checks, to reduce risk, you had implemented the use of dual check signatures, which we saw on the other checks signed. As you stated that the availability of other signatories has proven difficult, we recommend adding another trusted individual to be a check signer.

While reviewing the bank reconciliations we discovered many had small reconciliation errors and most were missing initials, indicating that they had been reviewed. We highly recommend that the department head review and initial all bank reconciliations.

There were other minor items we discovered and discussed separately with your staff. We appreciate your assistance and for providing the documentation needed to complete this review. Please contact us with any additional questions or concerns.

Very cordially,

A handwritten signature in black ink that reads "Nathan Craddock". The signature is written in a cursive style with a long horizontal flourish at the end.

Nathan Craddock  
County Auditor

Cc: The Honorable Jay Weatherby  
340<sup>th</sup> Judicial District Judge

The Honorable Commissioners Court  
Tom Green County, Texas