

TOM GREEN COUNTY



113 W. Beauregard,  
San Angelo, TX 76903

Office of the  
County Auditor

September 28, 2018

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 full review of the financial records which included October 2017 through March 2018 data. During our review we found three instances where your seizure log reflected that currency had been seized, but the currency was not received at your office and thus not deposited into the seizure account. One of the seizures was by the Runnels County Sheriff's Office and the other two were seized by the Ballinger Police Department. The funds remained in the possession of those agencies at the time of our audit. Chapter 59 of the Code of Criminal Procedure indicates that all such property will be administered by the attorney representing the State. Because your office is responsible for the administration of the seizures, we recommend that you instruct law enforcement agencies to route all funds to your office for control purposes. We understand that Mr. Best has already contacted both of the agencies mentioned above, and the office manager has added a step to the monthly bank reconciliation process to compare the seizure log to the seizure bank ledger. These steps should resolve the current matter and help identify any further similar concerns quickly.

In our last review, we also reported on the status of the local forfeiture agreements with law enforcement agencies. As of the date of this letter, we are pleased to report that only one local agreement remains outstanding. Your office has routed the agreements to the agency for signature but they have not yet been returned. Seized funds are currently being held for that agency, so we continue to recommend a speedy follow up to get an agreement in place.

Finally, during our previous full review we recommended that you close the outer-counties bank account maintained for the 51<sup>st</sup> District at Texas Bank used to deposit supplemental funds received from other counties. In regards to this matter, we have since found and refer you to Local Government Code, 140.003, which requires that your funds be deposited in the County Treasury for the County to hold, deposit, disburse, invest, and otherwise care for the funds. We do not believe you should have funds in a separate bank account under your exclusive control, and we continue to recommend that you close the account. We have also asked Judge Walther for a designation, as allowed for under that same chapter, to allow one of the Counties in your district to be responsible for managing your funds.

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  
51<sup>st</sup> Judicial District Judge

The Honorable Commissioners Court  
Tom Green County, Texas