

TOM GREEN COUNTY



SAN ANGELO, TEXAS

OFFICE OF THE COUNTY AUDITOR

June 11, 2019

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

Dear Sheriff Jones,

In our most recent review of the financial activity of the Jail, we examined the bank reconciliations, iCore receipts, journals and disbursements. We reviewed the hand receipt books, inmate medical payments, transfers from the Inmate account to the Commissary account, and vice versa. We also checked the Commissary bank and Quicken account activity to include invoices and deposits.

We checked hand receipt books #3 and #4. Of the 200 hand receipts issued in these books, seven were skipped and not voided, and five were missing from the receipt book. Four of those missing receipts were later recovered by your staff. Hand receipts are only used as an interim measure when the kiosk system is down, but they still must accurately account for funds and a complete, uninterrupted, sequence should be maintained in the receipt books. We recommend reviewing hand receipt procedures with the jailers to minimize future instances.

While reviewing inmate account balances, we found that money was still being held for inmates who are no longer in the jail. This appears to have mainly been commissary credits or refunds that were received after the inmate left. At the time of our review, there were just over one hundred inmates listed as inactive who have account balances, in total adding up to \$11,809.32. As these funds do not belong to Tom Green County, we recommend sending notifications to the former inmates so they may collect their funds. If they cannot be located, please follow standard procedures to escheat those funds to the Texas Comptroller as unclaimed property.

We discussed separately a few other minor discrepancies found during the course of the examination. This concludes our review of your office for the time period of July 2018 to September 2018. 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 written in a cursive, flowing style.

Nathan Cradduck
County Auditor

Cc: The Honorable Jay Weatherby
District Judge, 340th Judicial District

The Honorable Commissioners Court
Tom Green County, Texas

113 West Beauregard Avenue ♦ San Angelo, TX 76903