

TOM GREEN COUNTY



SAN ANGELO, TEXAS

OFFICE OF THE COUNTY AUDITOR

February 15, 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 phone card sales, the inmate medical payments, transfers from the Inmate account to the Commissary account, and vice versa. We also reviewed the Commissary bank and Quicken account activity to include invoices and deposits.

The June 2018 Inmate account bank reconciliation was out of balance by \$3,910.28 due to a combination of an incorrect amount posted in the ledger, four transactions with incorrect dates, and a deposit that was mistakenly entered as a withdrawal. We recommend double checking the entries to ensure the information entered is correct, and that the supervisor reviewing the bank reconciliation carefully inspect the reconciliation if it does not balance.

We also discussed the practice of re-using void check numbers by adding an "A" at the end. We found this procedure created errors when we were verifying the check sequence. We highly recommend that you void all physical checks and use the next available new check number, rather than manually modifying the voided number.

We also found a few other minor discrepancies that we have discussed separately with you. This concludes our review of your office for the time period of October 2017 to June 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