

TOM GREEN COUNTY



SAN ANGELO, TEXAS

**OFFICE OF THE
County Auditor**

February 7, 2020

Sheriff David Jones
Tom Green County
222 W. Harris Ave.
San Angelo, TX 76903

Dear Sheriff Jones,

In our review of your financial records of Sheriff's office operations for the months of April 2019 through September 2019, we examined the Odyssey receipts and corresponding tills in the Jail and Law Enforcement centers. We traced the civil, criminal, writ, estray, bond, fine, non-regular inmate transport, and fingerprint fees to their receipt in Munis. We also traced non-regular inmate transport revenue to employee hours entered in TimeClock and their subsequent payment in payroll. We checked the hand receipt books and audited the petty cash funds. Also, included in the review were the Warrant and Fee ledger, the Criminal ledger, the Civil ledger, and the bank reconciliations.

Part of our review involved tracing revenue received for off-duty transports (ODT) to the TimeClock system, to affirm that your officers were accurately paid for that transport. In one instance, the County was paid for a transport, but there was no record in TimeClock for one of the officers' hours and the wrong job code (i.e. rate of pay) was used for the other officer. We were able to confirm through your other records the details of the transport. Presently, your officers have not been paid properly for the off-duty hours worked. We commend you for working with the Treasurer's office promptly in order to correct their TimeClock hours so that they can be paid. We recommend creating a log for each off-duty transport that can be used to ensure that the time is entered in TimeClock and paid.

We discussed separately with you a few minor discrepancies that we found. Your staff was very helpful to us, and we appreciate your cooperation with this process. If you have any questions about this review, please feel free to contact my office.

Very cordially,

A handwritten signature in black ink that reads "Nathan Craddock". The signature is written in a cursive, flowing style.

Nathan Craddock
County Auditor

Cc: The Honorable Jay Weatherby
District Judge, 51st Judicial District

The Honorable Commissioners Court
Tom Green County, Texas