

TOM GREEN COUNTY



SAN ANGELO, TEXAS

OFFICE OF THE COUNTY AUDITOR

April 26, 2016

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

Dear Sheriff Jones,

In our most recent monthly reviews of the financial activity of the Jail we examined the bank reconciliations, the iCore and the commissary transactions. For the months of January, February and March the bank reconciliations were completed timely and iCore remains in balance. One significant error we noted was in February, when an inmate's deposit at booking was credited to the wrong inmate. The mistake wasn't discovered until after the benefiting inmate released most of the money to a third party. A transfer from the Commissary later covered the missing funds. The Jail has a fiduciary responsibility to safe guard the inmates' money and possessions. Due diligence must be given when identifying inmates, especially inmates with similar names or nicknames.

We also found that reimbursement to Tom Green County for the part-time Commissary clerk is being made quarterly instead of monthly. Please send payment to the County Treasurer within the time allotment indicated on the payroll form.

This concludes our monthly review of your office for the time period of January to March 2016. We found a few minor discrepancies that we have discussed separately with you. The monthly review included the inmate iCore accounts, Commissary account activity and the bank reconciliations. 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 Craddock". The signature is written in a cursive style.

Nathan Craddock
County Auditor

A handwritten signature in black ink that reads "Gayle E. Cheek". The signature is written in a cursive style.

Gayle E. Cheek, CPA, CGMA
1st Assistant Auditor

Cc: The Honorable Barbara Walther
District Judge, 51st Judicial District

The Honorable Commissioners Court
Tom Green County, Texas