

TOM GREEN COUNTY



SAN ANGELO, TEXAS

**OFFICE OF THE
County Auditor**

December 6, 2016

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

Dear Sheriff Jones,

In our most recent review of your financial records, we noted several instances of the BOND code being selected on jail receipts, when it should have been FINE and vice versa. We recommend voiding and reissuing these receipts as of current date with the correct code. Keeping accurate records is important to keep track of funds and provide a good audit trail.

There was one incidence of a hand receipt being issued *after* a computer-generated receipt was entered. Usually the hand receipt is written first, then entered into Odyssey. This is to ensure the money was correctly accounted for, and that there is a record in the system of the transaction. We were informed the hand receipt wasn't written until the check had time to clear the bank. Receipts should be given at the time the money is received. Then, hand receipts should be entered into Odyssey.

Also, we found a manual receipt that was not in sequential order according to date. We were informed the receipt was issued with the incorrect date on it. Care should be taken to ensure receipts are issued correctly and in a timely manner.

Also, there has been a small shortage in the petty cash fund for an extended time. This can be remedied by going before Commissioners' Court and requesting this amount or by personally providing the funds.

This concludes our review of the financial records of the civil and criminal, bonds and warrants/fees, Sheriff office reports, non-regular inmate transport, and fingerprint divisions of the Sheriff's office for the months of April 1, 2016, through June 30 2016. Included in the review were receipts, cash disbursements journal, collection reports, bond and warrant/fee ledger, report fee ledgers, bank statements, and bank reconciliations.

We appreciate your help and cooperation during the review process. If you have any questions or concerns, please don't hesitate to contact us.

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 Barbara Walther
District Judge, 51st Judicial District

The Honorable Commissioners Court
Tom Green County, Texas