

TOM GREEN COUNTY



112 W. Beauregard, San Angelo, TX 76903

Office of the
County Auditor

July 13, 2015

The Honorable Allison Palmer, 51st Judicial District Attorney
The Honorable George McCrea, 119th Judicial District Attorney
124 West Beauregard Avenue
San Angelo, Texas 76903

Dear Mrs. Palmer and Mr. McCrea,

In our most recent review of the financial records of your office, we noted that you have continued to work on reducing the carrying balance in your seizure account. We thank you and your staff for working to find and reduce the older, unidentified portions in this account. We recommend you continue doing so in an effort to account for all funds currently held by your office.

We also identified some internal controls that we would recommend you implement in the office, to distribute some processes to more than one person and better segregate duties. We suggest implementing a review procedure for bank reconciliations, and requiring two signatures on checks written from your bank accounts. These procedures help to reduce the risk and liability of handling funds in your office.

This concludes our review of the financial records of the 51st and 119th Judicial District Attorneys' office for the months of January through March 2015. Included in the review were the receipts, the disbursements, the cash receipts/disbursements journal, the seizure journal, pertinent activity in the general ledger, and the bank reconciliations for the seizure, escrow, and hot check funds. Thank you for your cooperation during the review process, and if you have any questions or concerns, feel free to contact us.

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

James Burttschell
Assistant Auditor

Cc: The Honorable Barbara Walther
51st Judicial District Judge

The Honorable Commissioners Court
Tom Green County, Texas