

TOM GREEN COUNTY



SAN ANGELO, TEXAS

**OFFICE OF THE
County Auditor**

October 15, 2015

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 the FINE code. This may cause confusion when comparing the final final disbursements of the funds received. Keeping accurate records is important to keep track of funds and provide a good audit trail. We recommend reminding the jail staff on use of the proper codes.

As in the past, we also discussed closing your civil process bank account, and utilizing the County's ledger system, through Fund 0071, to process these transactions. Our office would create new revenue and expenditure line items to handle civil process. This would comply with Attorney General opinion GA-0636, and would also decrease your bookkeeping requirements in the office by eliminating a bank account and letting the County financial system account for the transactions. We recommend proceeding with this plan as soon as the civil bank account can be closed.

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, 2015, through June 30 2015. 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, 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

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

The Honorable Commissioners Court
Tom Green County, Texas