

TOM GREEN COUNTY



SAN ANGELO, TEXAS OFFICE OF THE COUNTY AUDITOR

May 14, 2018

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

Dear Sheriff Jones,

In our most recent quarterly review of the financial activity of the Jail, we examined the bank reconciliations, and iCore receipts, journals and disbursements. We reviewed the phone card sales, the inmate medical payments, transfers from the Inmate account to the Commissary account, and visa versa. We also reviewed the Commissary bank and Quicken account activity to include invoices and deposits.

We tested the Commissary purchases at the Jail and found no exceptions to the requirements of the Local Government Code Title 11, Subtitle B, Section 351.0415.

When reviewing the Commissary bank activity and accompanied Quicken reports we verify from the invoices that no sales tax is paid, the inmates directly benefit from the purchase, the correct amount is paid, and the correct vendor is paid. There was one instance in which Jail staff placed a stop payment on a vendor check, with no backup documentation in the file. We recommend including a copy of the stop payment request to the bank with your invoice documentation, and if possible, written confirmation from the vendor that the payment was not received.

We also traced the medical charges to the inmate accounts. We noted one medical charge slip was missing from the file, six charge slips did not have the inmate's signature, and one charge slip had a different inmate's name. We recommend verifying medical charge slips are signed, showing the consent of the inmate and that the visit/medication occurred and was dispensed. There were also seven cases in which the incorrect amount was charged to the inmates, with the total difference being \$50.00. The problem appears to be related to how the form is designed. We recommend moving or adding the nurse/doctor amount to the left side of the form to better align with the medicine charges.

This concludes our quarterly review of your office for the time period of April to June 2017. We found a few minor discrepancies that we have discussed separately with you. 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, flowing style.

Nathan Craddock
County Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas