

TOM GREEN COUNTY



SAN ANGELO, TEXAS

OFFICE OF THE COUNTY AUDITOR

May 16, 2018

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

Dear Sheriff Jones,

In our most recent monthly review of the financial activity of the Jail we examined the bank reconciliations, and iCore receipts, journals and disbursements. We also reviewed the Commissary account activity to include invoices and deposits. The bank reconciliations continue to be completed timely and remain in balance with iCore.

Though not a part of our normal monthly review, we followed up on the medical charges to the inmate accounts from our prior review. There were only four instances in which the incorrect amount was charged to the inmates. We recommend moving or adding the nurse/doctor amount to the left side of the form to better align with the medicine charges.

After reviewing your bank reconciliations, we believe there is one report from the software system that would more easily help you identify outstanding journals and verify that they have cleared the bank in a subsequent month. In the software, it's called the "Outstanding Journal Entries" report, and we recommend that you include it with your bank reconciliation documentation.

This concludes our monthly review of your office for the time period of July to September 2017. 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 cursive script that reads "Nathan Craddock".

Nathan Craddock
County Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas