

TOM GREEN COUNTY



SAN ANGELO, TEXAS

**OFFICE OF THE
County Auditor**

August 10, 2017

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

Dear Sheriff Jones,

In our quarterly review of the Sheriff financial records for the months of January through March 2017, we examined the Odyssey receipts and corresponding tills in the Jail and Law Enforcement centers. We traced the civil, criminal, writ, estray, bond, fine, non-regular inmate transport, and fingerprint fees to their receipt in Munis. We further traced any non-regular inmate transport revenue to hours entered in TimeClock and subsequent payment in payroll. We checked the hand receipt books and audited the petty cash funds. Also, included in the review were the Warrant and Fee ledger, the Criminal ledger, the Civil ledger, and the bank reconciliations.

The Sheriff has access to four separate petty cash funds. The Jail Transport petty cash is counted and reviewed by the Auditor's office and is not part of this review. The CID buy money petty cash is replenished regularly, however, the current procedure must be adjusted to include a petty cash count and review by the Auditor's office prior to requesting funds. The CIU petty cash was last counted in January 2014. This cash count showed that it was short 81.01. The funds were replaced and the CIU petty cash was returned to the county. The fourth petty cash is the Sheriff's petty cash, it was last reimbursed in March 2011. The cash count and receipt review indicated the fund is short 8.02. We highly recommend requesting a petty cash count and replenishment, at a minimum, annually.

We found a few other 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 Cradduck". The signature is written in a cursive, flowing style.

Nathan Cradduck
County Auditor

A handwritten signature in black ink that reads "Gayle E. Cheek". The signature is written in a cursive, flowing style.

Gayle E. Cheek, CPA, CGMA
1st Assistant Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas