

TOM GREEN COUNTY



SAN ANGELO, TEXAS

**OFFICE OF THE
County Auditor**

December 11, 2017

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

Dear Sheriff Jones,

In our monthly review of the Sheriff financial records for the months of July through September 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. Also, included in the review were the Warrant and Fee ledger, the Criminal ledger, the Civil ledger, and the bank reconciliations. This review is focused on ensuring revenue is receipted properly and timely.

We discovered that a payment from another County, on civil process, had been receipted twice. On further inspection, that County had sent a payment to you, then filed a stop payment with their bank, and then later sent a replacement check for the same amount. The first payment did in fact clear when deposited, and the stop payment had no effect. The second check was receipted in your office, but unsure of the effect of the potential stop-payment on the first one, your staff did not deposit the second check. This left your receipt ledger out of balance with deposits in the bank.

Fortunately, this doesn't happen very often, or at all in recent history. Being an unusual and isolated incident, we recommend that you contact our office if it happens again and we will be glad to consult with you on the best course of action. To remedy this specific situation, upon our recommendation, you have voided the first receipt and returned the uncashed check to the other County.

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 fluid and cursive.

Nathan Cradduck
County Auditor

A handwritten signature in black ink that reads "Gayle E. Cheek". The signature is cursive and enclosed in a rectangular box.

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