

TOM GREEN COUNTY



113 W. Beauregard,
San Angelo, TX 76903

Office of the
County Auditor

April 17, 2020

The Honorable Allison Palmer, 51st Judicial District Attorney
The Honorable John Best, 119th Judicial District Attorney
124 West Beauregard Avenue
San Angelo, Texas 76903

Dear Mrs. Palmer and Mr. Best,

We have completed our full review of the financial records which included January 2019 through December 2019 data. During our previous review we recommended that you close the outer-counties bank account maintained for the 51st District at Texas Bank which was used to deposit supplemental funds received from other counties. The account has been closed and all residual funds were transferred to the County Treasury.

During the review we noticed a wire receipt of \$152.00 received into the Escrow account which was not part of the District Attorney's normal receipt process. The Treasurer's office had wired the funds and notified the Office Manager via a phone call that the funds were restitution and belonged to the District Attorney's Escrow account. Further research determined that the wire should have been sent to CSCD and not to the District Attorney's Escrow account. A check has been written to correct the error. We recommend researching any unusual activity in the Escrow account as soon as possible. This account serves merely as a clearing account used to receive and distribute Hot Check, Restitution and Welfare payments through the District Attorney's office.

There are also still two seizures by the Ballinger Police Department for which the currency was not received at your office and thus not deposited into the seizure account. We reported this in our last review, and the funds remain in the possession of that agency. Mr. Best has contacted the agency in the

past to have them transfer the funds to the District Attorney's office for deposit into the Tom Green County's Seizure account for safekeeping. We recommend contacting them again to determine whether they still have the funds and if so to request the transfer.

Lastly, there were multiple instances where clerical errors were made on documentation in the Seizure Log. The errors included incorrect cause numbers, an incorrect payout amount, incorrect payment dates, incorrect interest payment amounts and a missing entry to document the return of seized funds to the defendant. Because the Seizure Log serves as one of the primary sources used for State and Federal Forfeiture reporting, we recommend correcting the errors detailed in a separate memo to the office manager and double checking the accuracy of all entries made on the Log going forward.

Thank you for all your assistance and for providing the documentation needed to complete this review. Please contact us with any additional questions or concerns.

Very cordially,



Nathan Craddock
County Auditor



Sharla Denton, C.P.A.
Assistant Auditor

Cc: The Honorable Jay Weatherby
51st Judicial District Judge

The Honorable Commissioners Court
Tom Green County, Texas