

# TOM GREEN COUNTY



San Angelo, Texas

## OFFICE OF THE County Auditor

May 17, 2021

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 Ms. Palmer and Mr. Best,

We have completed our full review of the financial records which included January 2020 through September 2020 data. We traced all Seizure and Escrow receipts and disbursements to the ledgers and bank statements. We sampled Escrow receipts and traced them to Laserfiche. We looked at a sample of Pre-Trial Diversion receipts and noted the fee, contract, attorney, and payor. We also examined the bank reconciliations.

We noted that there is only one signature required on both the Escrow and Seizure bank account checks. It is best practice to have two signatories on the checks to enhance internal controls. By requiring two signatures, the District Attorney's office is verifying that both signers agree that the payment is proper and correct. We recommend contacting Wells Fargo to update your accounts to require two authorized signatures.

There were a few instances where clerical errors were made on documentation in the Seizure Log and the Escrow Ledger. The errors included an incorrect receipt number, an incorrect amount, and an incorrect seizure date. The accuracy of the Seizure Log is vital as it is one of the primary sources used for State and Federal Forfeiture reporting. We recommend double checking the accuracy of all entries made on the Seizure Log and Escrow Ledger.

There were other minor items we discovered and discussed separately with your staff. 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,

A handwritten signature in cursive script that reads "Nathan Craddock". The signature is written in black ink and includes a long horizontal flourish at the end.

Nathan Craddock  
County Auditor

Cc: The Honorable Jay Weatherby  
340<sup>th</sup> Judicial District Judge

The Honorable Commissioners Court  
Tom Green County, Texas