

TOM GREEN COUNTY



SAN ANGELO, TEXAS

OFFICE OF THE COUNTY AUDITOR

March 25, 2021

The Honorable Nick Hanna
Tom Green County Sheriff
222 West Harris Avenue
San Angelo, Texas 76903

Dear Sheriff Jones,

In our most recent review of the financial activity of the Jail, we examined the bank reconciliations, ICore receipts, journals and disbursements. We reviewed the inmate medical payments, transfers from the Inmate account to the Commissary account, and vice versa. We also checked the Commissary bank and Quicken account activity to include invoices and deposits.

While reviewing the Mail Credit deposits (funds, usually Money Orders, mailed to the jail on behalf of the inmates) we noticed that 43.5% of the deposits weren't sent to the bank timely. The time lag ranged from 9 to 29 days. The inmates had access to these funds even though the funds were not available at the bank. If any of these funds were not negotiable upon deposit, and the inmate had left the jail with the balance of their account, Tom Green County would be out the money. We have a fiduciary responsibility to safeguard all funds by depositing them promptly at the bank. We highly recommend sending the Mail Credit deposits to the bank at least two or three times a week.

There were other minor items we discovered and discussed separately with your staff. This concludes our review of your office for the time period of July 2020 to September 2020. 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 Craddock". The signature is written in a cursive, flowing style.

Nathan Craddock
County Auditor

Cc: The Honorable Jay Weatherby
District Judge, 340th Judicial District

The Honorable Commissioners Court
Tom Green County, Texas