

TOM GREEN COUNTY



San Angelo, Texas

**OFFICE OF THE
County Auditor**

September 21, 2022

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 recently completed our review of your office's financial records for the months of October 2021 through March 2022. We traced all Seizure and Escrow receipts and disbursements to the ledgers and bank statements. We sampled Escrow receipts and traced them to the Laserfiche. We tested a sample of your Pre-Trial Diversion receipts and noted the fee, contract, attorney, and payor. We verified Seizure agreements with other government agencies, balanced the Seizure log to the Seizure account and recalculated interest earned when Seizure funds were disbursed in accordance with the court order. We also examined the bank reconciliations.

While reviewing the timeliness of the Pre-Trial Diversion deposits with the Treasurer we found that four of the 33 receipts did not comply with deposit timeframe in Local Government Code 113.022. While that is a small number for the six-month review period, the statute does require that money receipted should be deposited with the County Treasurer, without exception, on or before the fifth business day after the day on which the money was received. We recommend selecting an additional employee to help with these duties, or ask to be added to the Sheriff's courier route.

Your office manager is authorized to both write and sign checks and reconcile the bank statements. These duties ideally would be segregated amongst different employees to reduce financial risk and the possibility of errors and fraud. Sometimes proper segregation of duties cannot be fully achieved with a limited number of staff. We understand that, but at a minimum, we recommend that bank reconciliations be reviewed and initialed by the department head to show proper oversight of your office's financial records.

There were other minor items we discovered and discussed separately with your staff. We appreciate 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 black ink that reads "Nathan Craddock". The signature is written in a cursive style with a long horizontal flourish at the end.

Nathan Craddock
County Auditor

Cc: The Honorable Jay Weatherby
340th Judicial District Judge

The Honorable Commissioners Court
Tom Green County, Texas