

TOM GREEN COUNTY



OFFICE OF THE COUNTY AUDITOR

September 17, 2025

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

Dear Sheriff Hanna,

In our review of your financial records of Sheriff's operations for the months of April 2023 through March 2024, 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. We also traced non-regular inmate transport revenue to employee hours entered in TimeClock and their subsequent payment in payroll. We checked the hand receipt books and audited the petty cash funds. Included in the review were the Warrant and Fee ledger, the Texas Department of Criminal Justice (TDCJ) reimbursements, and the bank reconciliations.

During our review of the bank reconciliations, we noted that the statements for November 2023, and January through March 2024, were not properly reconciled within an appropriate timeframe. The errors included not properly identifying checks and deposits on the bank reconciliation statement, as well as arithmetic errors in the reconciliations. This made it difficult to match the records each month to the bank statements. Unfortunately, the discrepancies were not identified by either the preparer, or your reviewer, before the reconciliations were finalized. Bank reconciliation is a critical internal control that ensures the accuracy of financial records by confirming that the amounts recorded align with the activity shown on the bank statement. Timely and accurate reconciliations help detect errors, prevent and identify potential fraud, and provide confidence that funds are being managed appropriately. Without accurate reconciliation,

it becomes more difficult to maintain financial integrity and ensure that all transactions are properly accounted for.

To help prevent similar issues going forward, we've recommended switching to a new, more user-friendly reconciliation format. The updated layout is easier to follow and makes it clearer where key figures should go, which should help reduce errors. Since the Sheriff's Bank Account acts as a passthrough—where money comes in and goes right back out—it makes more sense to reconcile using the book balance instead of relying on the bank balance, which may not reflect real-time activity. We're also recommending that step-by-step instructions be created for the new process so staff have clear guidance to follow. This will help ensure consistency, make training easier, and strengthen internal controls overall.

This concludes our review of your office. Your staff was extremely helpful to us. We appreciate the continued cooperation throughout the process. If you should have any questions, please do not hesitate to contact me.

Very cordially,

A handwritten signature in black ink that reads "Nathan Craddock". The signature is fluid and cursive, with a long horizontal stroke at the end.

Nathan Craddock
County Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas