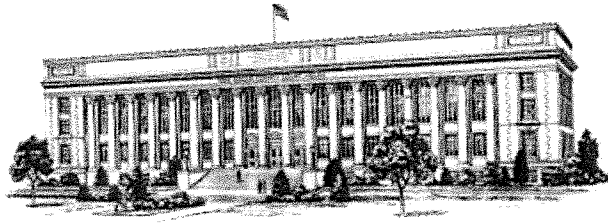


TOM GREEN COUNTY



113 W. Beauregard,  
San Angelo, TX 76903

Office of the  
County Auditor

February 23, 2018

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 review of the monthly bank reconciliations for October, November, and December 2017 for both the seizure and escrow accounts. Included in the review were the receipts, the disbursements, the Escrow Ledger, the Seizure Ledger, the Seizure Log, the bank statements and their reconciliations, and all pertinent activity and supporting documentation in the general ledger.

For this quarter we found a couple of minor discrepancies that we have discussed separately with your office manager, but overall the financial records continue to be clean and accurate.

In our prior review of the Escrow account, we recommended the follow up of checks issued which had been outstanding for over six months. The two checks which were categorized as stale have been voided and reissued by the office manager. One of the newly issued checks has already cleared the bank and we anticipate the other to clear in January.

During our annual review completed in June, we recommended that you close the outer-counties bank account maintained for the 51<sup>st</sup> District; it is our understanding that this account is still active. We continue to recommend that you close this bank account and find an alternate means of expending your budgeted funds from the other counties. This could be accomplished by an inter-local agreement between Tom Green County and the other Counties, or by the other Counties maintaining the funds in their treasuries

and disbursing the funds according to their normal accounts payable and payroll processes.

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 Barbara Walther  
51<sup>st</sup> Judicial District Judge

The Honorable Commissioners Court  
Tom Green County, Texas