

TOM GREEN COUNTY



SAN ANGELO, TEXAS

OFFICE OF THE COUNTY AUDITOR

October 15, 2015

The Honorable David Jones
Tom Green County Sheriff
222 West Harris Avenue
San Angelo, Texas 76903

Dear Sheriff Jones,

Our most recent review of the financial activity of the Jail was for the third quarter of fiscal year 2015, April through June. We applaud your successful implementation of a monthly bank reconciliation procedure in the iCore system. With your monthly reconciliations we determined the journal entries needed to clear the outstanding items on the system balance report. This is the first time since converting to the iCore financial system that the Inmate Bank Summary, iCore Balance Sheet and iCore System Balance Report all balanced.

Additionally, we found that jail phone card sales have been very strong recently, and as a result, the sales exceed the threshold set by the State Comptroller for filing sales tax collections monthly instead of quarterly. We recommend contacting the Texas State Comptroller and requesting a monthly "Texas Sales and Use Tax Return".

In our letter dated October 2, 2014 we brought to your attention that there was no written agreement in place with Through God Comes Justice, Inc., the jail's chaplain service. We recommend that you have a written agreement with Through God Comes Justice, Inc. to document the fees charged and services to be provided. This completes our review of the Tom Green County Jail for the period of April through June 2015. The review included the inmate iCore accounts from book-in to release to include receipts, purchases, checks written and transfers to the Commissary account. It also involved Commissary account activity to include invoices and deposits; and the bank reconciliations. Once again, we thank you and your staff for cooperating with us during the review. If you have any questions, please feel free to our office.

Very cordially,

A handwritten signature in black ink that reads "Nathan Craddock". The signature is fluid and cursive.

Nathan Craddock
County Auditor

A handwritten signature in black ink that reads "Gayle E. Cheek". The signature is cursive and includes a large initial "G".

Gayle E. Cheek, CPA, CGMA
1st Assistant Auditor

Cc: The Honorable Barbara Walther
District Judge, 51st Judicial District

The Honorable Commissioners Court
Tom Green County, Texas

Texas Commission on Jail Standards