

TOM GREEN COUNTY



113 W. Beauregard,
San Angelo, TX 76903

Office of the
County Auditor

May 14, 2019

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 full review of the financial records which included April 2018 through December 2018 data. There were several instances where receipts or checks were not recorded in the escrow ledger. The escrow ledger is meant to provide the audit trail for all financial documentation since the receipt book is shared for escrow and seizure accounts. All check and receipt numbers, including seizure-related receipts and voided items, should appear in the escrow ledger for tracking purposes.

There were also several instances where incorrect amounts were recorded in the various columns of the seizure log. There are separate amount columns for the originally seized amount then columns for the disbursed amounts and interest once forfeited. These columns are used for monthly balancing and need to be accurately recorded.

There are also still two seizures by the Ballinger Police Department for which the currency was not received at your office and thus not deposited into the seizure account. We reported this in our last review, and the funds remain in the possession of that agency. Mr. Best has contacted the agency in the past to have them transfer the funds to the District Attorney's office for deposit into the Tom Green County's Seizure account for safekeeping. We recommend contacting them again to request the transfer.

Lastly, during our previous review we recommended that you close the outer-counties bank account maintained for the 51st District at Texas Bank which was used to deposit supplemental funds received from other counties. All current activity is now processed thru the Tom Green County, and all pending activity in the old account appears to have cleared. We recommend that you now close the account and deposit the residual sum with the Treasurer.

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 Jay Weatherby
51st Judicial District Judge

The Honorable Commissioners Court
Tom Green County, Texas
