

TOM GREEN COUNTY



113 W. Beauregard,  
San Angelo, TX 76903

Office of the  
County Auditor

December 11, 2017

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 July, August, and September 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.

In our prior review of the Escrow account, we recommended that you follow up on a restitution check issued by the previous office manager on 08/19/16, which was still outstanding. Checks dated six months after the payment date are considered stale and do not have to be honored by a bank pursuant to the Uniform Commercial Code. The 2016 check was issued to an individual and to the military unit, rather than solely to the military unit as it should have been. The current office manager has not been able to reach anyone, but checks written today to the same unit are clearing. We recommend that you work with Wells Fargo to void and reissue the check to the military unit.

During our annual review of the financial records of your office's first quarter's records completed in June, we found that the majority of the local asset forfeiture agreements in place for the disposition of property pursuant to Chapter 59 of the Texas Code of Criminal Procedure had expired, and we recommended you contact each of the law enforcement agencies for which there is current or future anticipated seized property and sign new agreements. Most of the agreements are now in place, and it appears that the

remaining few are currently being processed.

Also during our annual review we recommended that you close the outer-counties bank account maintained for the 51<sup>st</sup> District, and 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. The records reviewed were exceptionally clean and accurate this quarter. Your efforts are appreciated and deserved recognition. 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