

TOM GREEN COUNTY



OFFICE OF THE COUNTY AUDITOR

June 11, 2025

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

Dear Sheriff Hanna,

We have completed our review of the Jail's financial records for the period of April 2023 through March 2024. Included in the review were the bank reconciliations, Core receipts, journals, and disbursements. We reviewed the inmate medical payments and transfers from the inmate account to the commissary account. We also checked the Commissary bank and Quicken account activity to include invoices and deposits.

During our review of the Inmate and Commissary bank reconciliations for the period of April 2023 through March 2024, we identified 14 checks that had been issued with only one signature by a detention officer. All checks drawn from either the Inmate or Commissary bank accounts should have two signatures to help prevent errors and unauthorized transactions by ensuring multiple levels of oversight. When we presented this finding during the exit interview, your staff explained that the issue stemmed from a combination of transitioning to a new bank during this period and a temporary shortage of authorized signers. As a result, some checks were processed without the required second signature.

In resolution of the matter, you have authorized the management, admin, and senior staff members at the detention center as check signers, which should ensure availability on each shift. We feel these additions address the root cause of the issue and expect that this will not be a finding in the future, provided signers are regularly updated with the bank when there are staff changes.

This concludes our review of the Jail. Your staff was extremely helpful to us, and 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 written in a cursive style with a long horizontal flourish 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