



Comprehensive Audit Report
SHERIFF'S COMMISSARY ACCOUNT
JANUARY 1, 2017 – SEPTEMBER 30, 2017
Status: Final

For action:
James Skinner Sheriff

For information:
Linda Riggs County Auditor
Kristine Malone First Assistant Auditor

Audit Report
SHERIFF'S OFFICE – COMMISSARY ACCOUNT
JANUARY 1, 2017 – SEPTEMBER 30, 2017

Report Summary

An examination of the Sheriff's Commissary Account was conducted in accordance with Texas Local Government Code Chapter 351, Section 351.0415(d) and Government Code 511.016.

The overall objective of the audit was to provide assurance that internal controls are in place to ensure:

- Commissary proceeds are used as statutorily outlined
- All funds are properly managed
- All money is properly accounted for, accurately reported, and adequately safeguarded
- The operations of the office conform to prescribed procedures
- Exposure to potential risk is minimized

The audit scope included an audit of banking, cash receipts and internal controls. The time period audited was January 1, 2017 through September 30, 2017.

Refer to the Observations and Recommendations section for the results of the audit

This review was not intended to provide absolute assurance on all procedures, activities, or controls. We will continue to examine aspects of the office in compliance with statutes and to provide reasonable assurance that County assets are safeguarded and appropriately managed.

An exit conference with the Sheriff was held on September 17, 2019 to discuss this report.

The time and assistance provided by the Sheriff and the staff during this engagement is greatly appreciated.

OBSERVATIONS AND RECOMMENDATIONS

Observation	Recommendation	Management Response
<p><u>Condition:</u> The March, April and May 2017 monthly commission payments did not equal 47.5% of the Net Sales. March was 44.2%, April was 43.1% and May was 43.1% commission. This resulted in a loss of \$5,275.62 in revenue. Aramark repaid the loss of revenue with a check for \$5,308.89, which resulted in a \$33.27 overpayment.</p> <p><u>Effect:</u> There is an overage of \$33.27 in the Commissary Account.</p> <p><u>Cause:</u> The vendor overpaid by \$33.27 when paying for miscalculated commissions.</p> <p><u>Criteria:</u> Calculations should reflect the correct amount of commission.</p>	<p><u>A. Transaction Required:</u> The \$33.27 commission overpayment should be paid to the vendor.</p> <p><u>B. Internal Control Change:</u> Verify that the correct commission amount has been calculated based upon the sales in Inmate Commissary.</p>	<p><u>A. Response:</u> We concur with the recommendation and will prepare a check for \$33.27 to Aramark for the commission overpayment.</p> <p><u>B. Response:</u> We concur with the recommendation. In the future, the Administrative Secretary will verify the net sales to ensure the commissions are accurate.</p>