



**Comprehensive Audit Report  
SHERIFF - INMATE COMMISSARY  
OCTOBER 1, 2021 - SEPTEMBER 30, 2022  
Status: Final**

**For action:**

James Skinner

Sheriff

**For information:**

Linda Riggs

Kristine Malone

County Auditor

First Assistant Auditor

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**Report Summary**

As part of the 2022 Comprehensive Audit Plan, an audit of the Sheriff - Inmate Commissary was conducted in accordance with Texas Local Government Code §115.002.

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

- The officer has collected all the money they are obligated to collect
- The money collected was properly remitted to the appropriate party
- 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 October 1, 2021 through September 30, 2022.

Refer to the Observations and Recommendations section, as well as the Appendix 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 Monday, October 2, 2023, to discuss this report.

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

## Observations and Recommendations

<b>Observation</b>	<b>Recommendation</b>	<b>Management Response</b>
<p><b><u>Condition:</u></b> There were two disbursements, checks 4399 to Victory Supply and 4407 to Galls, issued after January 2022 without Commissioners Court approval.</p> <p><b><u>Effect:</u></b> Commissioners Court did not have the opportunity to approve these two disbursements from the commissary account prior to payment being issued.</p> <p><b><u>Cause:</u></b> The Sheriff's office did not adhere to Local Government Code 351.04155(b)(3).</p> <p><b><u>Criteria:</u></b> Local Government Code 351.04155(b)(3) states "The sheriff may not make a disbursement from the commissary proceeds unless the sheriff receives approval for the disbursement from the commissioners court of the county."</p>	<p><b><u>A. Transaction Required:</u></b> There is no transaction needed.</p> <p><b><u>B. Internal Control Change:</u></b> When Local Government Code 351.04155 (b)(3) is applicable, all disbursements from the commissary fund should be approved by the Commissioners Court prior to being disbursed.</p>	<p><b><u>A. Response:</u></b> We were notified via email on 12/7/21 that commissary purchases would need to follow Purchasing procedures and have Commissioners Court approval. Check # 4399 was the last payment for PO# 417 which was issued on 11/17/21 before Commissioners Court approvals were needed. Check #4407 paid PO#386 which was issued on 8/18/21 before Commissioners Court approvals were needed.</p> <p><b><u>B. Response:</u></b> LGC 351.04155(b)(3) has since been changed and does not require Commissioners Court approval, therefore no policy changes are necessary going forward.</p>