

Erath County Auditor
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October 18, 2017

Matt Coates, Erath County Sheriff
1043 Glen Rose Road
Stephenville, TX 76401

RE: Jail Commissary Audit Fiscal Year Ended 08/31/2017

The required audit letter to Jail Standards due November 1, 2017 was mailed today to Shannon J. Herklotz, Assistant Director. A copy of the letter is attached.

Audit Report for the Erath County Jail Commissary Fiscal Year Ended August 31, 2017

Procedures, Findings, and Recommendations

The audit of the Jail Commissary is based on Local Government Code 351, Texas Government Code 511, Texas Administrative Code Title 37 Corrections Part 9, Jail Commission Rule 291.3 and 277.4, and Attorney General Opinion DM-67.

The existence of the commissary services was confirmed and commissary services are a requirement of Local Government Code (LGC) 351.0415. A physical inventory is not maintained in the jail except for personal care items for indigent inmates. A plan approved by Commissioners' Court is in place along with the type of services to be provided and the frequency. The requirements for the plan are stated in Texas Administrative Code (TAC) Title 37 Part 9 Rule 291. The plan provides for the frequency of service and the procedure for inmates to obtain items. Indigent inmates held over 48 hours are provided personal care items.

The Sheriff has control of the two required bank accounts and money paid out was spent for appropriate items in the invoices available.

Finding:

Some invoices from September 2016 through February 2017 were missing. My office called the vendors and secured copies of missing invoices with the exception of one Wal-Mart invoice in the amount of \$64.27. From March 2017 to current all invoices were available.

The current contract for commissary services is dated September 26, 2016, and as such, is less than five years old as required by LGC 351.0415(b)(3)

All bank statements from both bank accounts were reviewed. No irregularities were found.

The calculation of sales tax was verified for the entire fiscal year of 2017. Taxes were correctly calculated and all taxes were paid.

The calculation of commission due from the commissary vendor was verified for the entire fiscal year of 2017 and Erath County received all commission due.

A random sample of inmates was selected from one month. The transactions of those inmates were verified to be accurate. Items ordered were received. Items ordered by an inmate but not received by the inmate were eliminated from the ticket total. Verification of this process was accomplished by reviewing receipt of items ordered and inmate accounts and unpacking a commissary order. The Jail Administrator assisted in verifying a sample of orders.

The commissary audit findings from fiscal year 2016 had all been addressed and resolved.

Respectfully submitted,



Janet S. Martin, CPA, CFE

cc: Hon. Tab Thompson, County Judge
Dee Stephens, County Commissioner Precinct 1
Herbert Brown, County Commissioner Precinct 2
Joe Brown, County Commissioner Precinct 3
Scot Jackson, County Commissioner Precinct 4

enc: Letter to Jail Standards Fiscal Year 2017