

*Margie N. Ainsworth, CPM*

*Phone: (936) 327-6811*

*Fax: (936) 327-6808*

*e-mail: margie.ainsworth@co.polk.tx.us*



## *Polk County*

*Livingston, Texas*

*Polk County Auditor*

*602 E. Church St.*

*Suite 108*

*Livingston, Texas 77351*

December 28, 2015

Sydney Murphy, County Judge  
Polk County  
101 W. Church St.  
Livingston, TX

Judge Murphy:

I have completed the yearly review of the jail commissary and inmate trust fund accounts in compliance with Local Government Code 351.0415(d) which states,

(d) For a jail under the supervision of the sheriff, at least once each county fiscal year, or more often if the commissioners court desires, the auditor shall, without advance notice, fully examines the jail commissary accounts. The auditor shall verify the correctness of the accounts and report the findings of the examination to the commissioner's court of the county at its next term beginning after the date the audit is completed.

The following procedures were performed in connection with this review:

### **Commissary**

1. Review contract with commissary vendor.
2. Examine support for commissary orders to confirm that detail of orders ties to order total
3. Verify payments from Inmate Trust Fund to commissary vendor.
4. Verify commission payment calculated according to terms of contract for proper amount receipted into accounting system to acct. no. 056-367-135.
5. Review payments from commissary account to verify conformity to LGC 351.0415.

### **Inmate Trust Fund**

1. Review receipt report for test period and trace to bank records.
2. Test individual inmate trust fund accounts to receipt report amounts at check-in and checks received on release from jail.

3. Review check register for any unusual transactions or payees. Investigate as warranted.
4. Trace inmate medical reimbursement payments from trust fund to General Ledger account number 010-342-391. Secure detail report from jail administrator.
5. Test to confirm that transactions reflected on commissary report can be traced back to individual inmate records.
6. Examine bank reconciliations for accuracy.

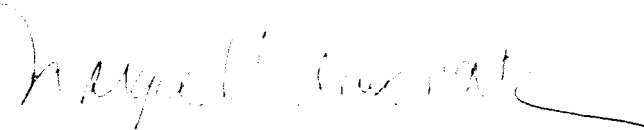
### **Results of Review**

The following issues were noted during the course of my review:

1. It was noted that a large number of outstanding checks that are older than three years. The sheriff should comply with the abandoned or unclaimed property statutes.

Recommendation: The sheriff should comply with the Texas Statutes that defines these checks as unclaimed property that is determined by Property Code Chapters 72-76.

No other exceptions were noted. I would like to thank Jail Administrator Brent Phillips and Adron Seward for their assistance during this review.



Margie N. Ainsworth  
Polk County Assistant Auditor

CC: Ernest L. McClendon, Judge, 258<sup>th</sup> Judicial District  
Kaycee Jones, Judge, 411<sup>th</sup> Judicial District  
Bob Willis, Commissioner Pet. One  
Ronnie Vincent, Commissioner Pet. Two  
Milton Purvis, Commissioner Pet. Three  
Tommy Overstreet, Commissioner Pet. Four  
Kenneth Hammack, Polk County Sheriff

POLK COUNTY, TEXAS  
 STATEMENT OF COMMISSARY FUNDS  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

REVENUES

Commission on Commissary	\$	17,397.27
<b>Total Revenues</b>	<b>\$</b>	<b><u>17,397.27</u></b>

EXPENDITURES

Salaries & Benefits:		
Salaries	\$	
FICA and Medicare taxes	\$	
Retirement	\$	
Health Insurance	\$	
<b>Salaries &amp; Benefits Summary:</b>	<b>\$</b>	
Expenses		
Inmate Supplies	\$	13,814.64
<b>Expense Summary</b>	<b>\$</b>	<b><u>13,814.64</u></b>
<b>Total Expenditures</b>	<b>\$</b>	<b><u>13,814.64</u></b>
<b>Revenue/Expense</b>	<b>\$</b>	<b>3,582.63</b>

Polk County  
 Jail Div Inmate Acct  
 FSB Acct # : 121764

Month of Activity	Debits	Credits	Beginning Bank Balance	Outstanding Debits	Outstanding Credits	Book Balance
10/1/2014	15,198.47	19,450.25	42,447.67		6,893.01	56,554.66
11/29/2014	11,923.34	11,137.00	42,234.01		(7,040.53)	35,193.48
1/31/2015	16,132.90	17,681.54	40,775.46	245.00	(7,405.91)	32,964.55
1/30/2015	9,286.59	(9,261.56)	40,750.44		(6,906.69)	33,843.80
2/27/2015	11,832.60	17,329.79	31,751.30		38,913.23	35,892.97
3/31/2015	15,983.48	(19,920.19)	40,815.39	995.00	(8,746.20)	33,064.69
4/30/2015	17,311.77	14,244.68	13,703.65	2,361.75	3,995.90	46,282.93
5/29/2015	15,162.16	(17,811.05)	11,054.16	805.00	(7,182.61)	33,676.54
6/30/2015	18,932.16	(12,076.19)	44,949.07	1,993.00	32,455.33	47,749.71
7/31/2015	17,627.06	(15,017.03)	47,520.11	570.00	(7,291.69)	40,828.42
8/31/2015	16,811.88	(15,331.31)	48,599.68	1,890.65	(8,123.92)	42,472.41
9/30/2015	14,730.65	(20,028.06)	43,302.25	1,984.00	(7,169.89)	38,114.36

177,753.81    177,753.81

Notes: Calculation for Book Balance is:

Bank Balance + Outstanding Debits - Outstanding Credits = Book Balance