



POLK COUNTY
LOUIS PLOTH
COUNTY AUDITOR

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602 E. Church St.,
Suite 108
Livingston, Texas 77351

August 18, 2020

Sydney Murphy
County Judge
Polk County
101 W. Church Street, Suite 300
Livingston, TX 77351

Dear Judge Murphy:

Axley & Rode LLP have completed the yearly review of the Polk County Jail Commissary and Inmate Trust Fund accounts for the period of October 1, 2018 through September 30, 2019 in compliance with Local Government Code 351.0415(d).

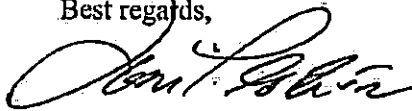
The Independent Accountant's Report highlights one exception which is a group of five checks that total \$49.37, that were still contained in the Jail Commissary bank reconciliation as uncashed and were dated earlier than March 1, 2017. The Texas Comptroller considers any check that is three years old or older as of March 1st of the current year as Unclaimed Property. The Texas Comptroller requires this property to be reported yearly by July 1st of the current year to the Comptroller with the exception of any checks that are under one hundred dollars. The checks in question were voided and the funds were forwarded to the County Treasurer's Office before July 1, 2020 so they could be advertised in a manner that individuals can find these funds and claim them.

The following documents associated with this review are attached:

- Axley & Rode LLP Independent Account's Report
- Polk County Representation letter signed by Louis Ploth
- Stale check information discussed above

I would like to thank Patrick Dickens, Jail Administrator and Jessica David, Office Manager for their assistance during this review. Jessica David puts a lot of effort into the accounting of these funds and the logical storage of the associated accounting records.

Best regards,



Louis Ploth
Polk County Auditor

CC: Kaycee L. Jones, 411th Judicial District
Travis E. Kitchens, Jr., 258th Judicial District
Robert C. Willis, Commissioner Precinct One
Ronnie L. Vincent, Commissioner Precinct Two
Milton B. Purvis, Commissioner Precinct Three
Charles T. Overstreet, Commissioner Precinct Four
Kenneth Hammack, Polk County Sheriff

**PROCEDURES ON POLK COUNTY
JAIL COMMISSARY AND INMATE TRUST FUNDS
Livingston, Texas**

Period Ending September 30, 2019