

Kimberly M. Buchanan, CPA
Tarrant County Auditor



Office of the Tarrant County Auditor
100 E. Weatherford, Room 506
Fort Worth, Texas 76196-0103

Linda R. Castillo
First Assistant County Auditor

Phone (817) 884-1205
Fax (817) 884-1104

February 28, 2024

The Honorable Sheriff Bill Waybourn
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Commissary Operations, FY2022 and FY2023


SUMMARY

In accordance with Texas Local Government Code Section 351.0415, "*Commissary Operation by Sheriff or Private Vendor*", the Auditor's Office examined the Tarrant County Sheriff's Office commissary operations for Fiscal Year 2022 and Fiscal Year 2023. The objectives of the audit were to determine whether the account balances on the attached financial statements were materially correct and financial controls were adequate to ensure that assets were adequately safeguarded. In our opinion, the attached financial statements for Fiscal Year 2022 and Fiscal Year 2023, presented fairly commissary operations, in all material respects. We also found that financial controls were generally adequate to ensure assets were safeguarded.

Furthermore, we followed-up on prior audit observations and recommendations made in the audit report presented to Commissioners Court on February 7th, 2023. Based on our review, we found that Observations 2 and 3 were fully implemented. Observation 1 is substantially complete. The Auditor's Office will continue to assist the Sheriff's Office with reviewing the security matrix provided by the contractor to ensure no conflicts exist.

We appreciate the cooperation of the Sheriff's Office staff during our audit. Please call me if you have any questions regarding the contents of this report.

Sincerely,


Kimberly Buchanan, CPA
Tarrant County Auditor

Attachments: Commissary Operations – Summary of Cash Receipts and Disbursements, FY2022
Commissary Operations – Summary of Cash Receipts and Disbursements, FY2023
Management Response from Sheriff Waybourn
Letter to Texas Commission on Jail Standards

Distribution: Jennifer D. Gabbert, Chief of Staff
Charles A. Eckert, Executive Chief Deputy, Confinement

TARRANT COUNTY SHERIFF'S OFFICE
COMMISSARY OPERATIONS
Summary of Cash Receipts and Disbursements
For the Fiscal Year Ended September 30, 2022

Receipts:

Interest Income	37,090
Commissary Income	3,697,583 ¹
Auction Proceeds	827

Total Receipts	<u>\$ 3,735,500</u>
-----------------------	----------------------------

Disbursements:

Salaries & Benefits	1,786,648
Supplies	86,156
Jail Indigent Supplies	29,341
Commissary Inventory Variance	3,992
Bedding and Clothing	569,913
Personal Hygiene	101,130
Custodian Supplies	474,414
Equipment	(695)
Subscriptions	6,936
On-Line Service	11,478
Equipment Maintenance	51,245
Laundry Services	207,567
Data Transmission Line	2,454
Building Maintenance	(1,102)
Software Maint/Licen	70,132
Canine Expense	7,026
Recreation	10,541
Meeting Expenses	167
Education	89
Non-tracked Equipment	247
Capital Outlay	9,121

Total Disbursements	<u>\$ 3,426,800</u>
----------------------------	----------------------------

Net Change	<u><u>\$ 308,700</u></u>
-------------------	---------------------------------

¹ Commissary income includes guaranteed monthly commissions, supplemental commissions, revenue share, and tablet commissions.

TARRANT COUNTY SHERIFF'S OFFICE
COMMISSARY OPERATIONS
Summary of Cash Receipts and Disbursements
For the Fiscal Year Ended September 30, 2023

Receipts:

Interest Income	206,627
Commissary Income	<u>2,862,682 ²</u>

Total Receipts	<u>\$ 3,069,309</u>
-----------------------	----------------------------

Disbursements:

Salary and Benefits	1,946,311
Supplies	104,519
Jail Indigent Supplies	28,195
Commissary Inventory Variance	(37)
Bedding and Clothing	715,971
Personal Hygiene	119,918
Clothing	207
Custodian Supplies	512,832
Equipment	390
Subscriptions	7,296
On-Line Service	11,131
Equipment Maintenance	66,067
Laundry Services	213,306
Non-tracked Equipment	5,974
Meeting Expenses	331
Software Maintenance and Licenses	15,990
Canine Expense	12,428
Capital Outlay	9,500
Recreation	<u>10,180</u>

Total Disbursements	<u>\$ 3,780,509</u>
----------------------------	----------------------------

Net Change	<u>\$ (711,200)</u>
-------------------	----------------------------

² Beginning fiscal year 2023, tablet commissions were recorded as general fund revenue.

Kimberly M. Buchanan, CPA
Tarrant County Auditor

Linda R. Castillo
First Assistant County Auditor



Office of the Tarrant County Auditor
100 E. Weatherford, Room 506
Fort Worth, Texas 76196-0103

Phone (817) 884-1205
Fax (817) 884-1104

March 15, 2024

Mr. Brandon Wood, Executive Director
Texas Commission on Jail Standards
P.O. Box 12985
Austin, Texas 78711-2985

Re: Commissary and Jail Operations, FY2022 and FY2023

Dear Mr. Wood:

In accordance with the Texas Local Government Code Section 351.0415, *Commissary Operation by Sheriff or Private Vendor*, we examined the Tarrant County Sheriff's Commissary Operations for the fiscal years ended September 30, 2022 and September 30, 2023. As required by Texas Government Code, Chapter 511.016, *Commission on Jail Standards*, attached is a copy of the audit report dated February 28th, 2024.

Sincerely,

Kimberly Buchanan, CPA
Tarrant County Auditor

Attachments: Auditor's Report – Commissary Operations, FY2022 and FY2023
Jail Operations, Summary of Revenues and Expenditures, FY2022
Jail Operations, Summary of Revenues and Expenditures, FY2023

Distribution: Bill Waybourn, Sheriff
Jennifer Gabbert, Chief of Staff
Charles Eckert, Executive Chief, Confinement

TARRANT COUNTY SHERIFF'S OFFICE
JAIL OPERATIONS
Summary of Revenues and Expenditures
For the Fiscal Year Ended September 30, 2022

Revenues:

Prisoner Care	\$ 5,480
Payphone Commission	1,079,053
Social Security Incentive	75,400
MHMR	5,691,158
LEOSE Education Funds	<u>14,454</u>

Total Revenues	\$ <u>6,865,545</u>
-----------------------	----------------------------

Expenditures:

Salaries & Benefits	91,759,919
Contracts	12,207,565
Buildings	8,914,774
Materials & Supplies	741,916
Capital Outlay	388,894
Court Costs	1,000
Travel-Education	32,624
Other-Vehicle Maint. and Fuel	<u>95,733</u>

Total Expenditures	\$ <u>114,142,425</u>
---------------------------	------------------------------

TARRANT COUNTY SHERIFF'S OFFICE
JAIL OPERATIONS
Summary of Revenues and Expenditures
For the Fiscal Year Ended September 30, 2023

Revenues:

Prisoner Care	\$ 5,280
Payphone Commission	1,082,261
Social Security Incentive	94,600
MHMR	7,066,447
LEOSE Education Funds	<u>41,631</u>

Total Revenues	\$ <u>8,290,219</u>
-----------------------	----------------------------

Expenditures:

Salaries & Benefits	93,440,265
Contracts	14,488,251
Buildings	9,441,096
Materials & Supplies	1,251,601
Capital Outlay	58,490
Court Costs	1,000
Travel-Education	<u>62,030</u>

Total Expenditures	\$ <u>118,742,733</u>
---------------------------	------------------------------



TARRANT COUNTY
OFFICE OF THE
SHERIFF

Calvin Bond
Senior Chief
817/884-2187
Fax: 817/212-6987

PLAZA BUILDING
200 TAYLOR STREET
SEVENTH FLOOR
FORT WORTH, TEXAS 76196

March 14, 2024

To: Kim Buchannan

From: Calvin Bond

Ref: Commissary Audit

Thank you for your review of our Commissary Operations and Sheriff's Trust Fund. We appreciate your time and look forward to working with you in the future.

Always at Your Service,



Calvin Bond
Senior Chief Deputy
Tarrant County, Texas