

Lucy M. Dio
County Auditor
Calhoun County

Gracie Archer
Brandy Vasquez
Brooklynn Harvey
JoAnn Marek
Assistant Auditors

Erica Perez
First Assistant Auditor

Demi Cabrera
Compliance Supervisor

202 S. Ann St., Suite B Port Lavaca, TX 77979 | Telephone (361) 553-4610 | Fax (361) 553-4614

May 22, 2026

Honorable Bobbie Vickery
Calhoun County Sheriff
Calhoun County Courthouse
Port Lavaca, Texas 77979

Dear Sheriff Vickery:

I recently conducted an audit of the Jail Commissary, Inmate Property Funds and the Commissary Proceeds account. I examined the reports, books and supporting documentation for the period January 1, 2025 through December 31, 2025.

During the examination, the following exception was noted:

- During the review of the Reconciliation Report, it was observed that deposits were recorded using the subsequent month's date rather than the date on which the deposits were made. With listing the following months date, the Reconciliation Report was out of balance. Being that deposits are made on a weekly basis; each deposit should be recorded using its actual deposit date and reflected in the appropriate month to ensure accurate financial reporting. After discussions with administrative assistant, a plan was developed on making sure deposits are listed with correct date.

In addition, unclaimed inmate funds were identified during the audit. As recommended, formal notification letters should be sent to individuals with unclaimed funds. After three years from the date the letter is sent, any remaining funds may be transferred to Unclaimed Funds in accordance with applicable laws and regulations. The administration assistant is currently working on letters to send out to previous inmates.

I appreciate the cooperation you and your staff gave me during this audit. If you have any questions concerning the audit or if I can help in any way, please feel free to call me at 361-553-4615.

Respectfully Submitted,


Brooklynn Harvey
Assistant Auditor

Approved By:


Lucy Dio
County Auditor

cc:

Judge Stephen Williams
County Judge, Vern Lyssy
County Commissioners
Sara Rodriguez, District Atty.
Arnold Hayden, Ass. District Atty
Auditor's File