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May 22, 2026

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

Dear Sheriff Vickery:

I recently completed 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, 2024 through December 31, 2024.

During the examination, I noted the following exceptions:

- When the facility transferred to Prodigy, the new vendor for Inmate Telephone Services and Inmate Banking Software, Commissary Service and Fiduciary Management Services, four checks were marked as cleared instead of left as outstanding. Your administrator assistant is working with Prodigy on getting the checks entered back into the system. The checks will then be submitted to Unclaimed Funds when due.
- The Debit Card balance report is carrying a balance of \$567.49. It should be noted that all bank transactions are reconciled to the inmates accounts. Your staff is working on getting the report corrected and reconciled to the bank statement.

It should be noted that when the transfer took place with the new vendor for inmate services; bank reconciliations were out of balance with multiple transactions left outstanding. Your current administrator assistant worked with the vendor to get all reconciliations in balance.

I appreciate the excellent cooperation extended to me by your staff during my review. If you have any questions concerning the audit, please do not hesitate to contact me at 361-553-4613.

Respectfully Submitted,


Demi Cabrera
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