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

July 2, 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, 2026 through March 31, 2026.

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 actual date the deposits were made. As a result, the Reconciliation Report was out of balance. Because deposits are made on a weekly basis, each deposit should be recorded using its actual deposit date and reflected in the appropriate reporting period to ensure accurate financial reporting. This matter was discussed with the Administrative Assistant, and a plan has been implemented to ensure deposits are recorded using the correct dates going forward.
- During the review of the Inmate Agency Billing records, it was noted that copies of several checks were missing from the files. Although the County's accounting system reflects that the checks were received, maintaining copies of all supporting documentation is essential for complete and accurate jail records. It is recommended that copies of all checks associated with Inmate Agency Billing be retained with the corresponding documentation.
- During the review of inmate commissary purchases, it was noted that several Commissary Order forms were missing the required signatures of both the inmate receiving the order and the staff member delivering the commissary items. These signatures provide documentation that the order was properly delivered and received and are an important internal control. It is recommended that the Administrative Assistant establish written policies and procedures outlining the commissary ordering, delivery, and documentation process to ensure all required signatures are consistently obtained.

During the facility's transition to Prodigy for Inmate Telephone Services, Inmate Banking Software, Commissary Services, and Fiduciary Management Services, four outstanding checks were inadvertently marked as cleared rather than remaining outstanding. The Administrative Assistant is currently working with Prodigy to have the checks properly re-entered into the system.

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

Brooklynn Harvey
Assistant Auditor

Approved By:

Lucy Dio

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