



**COMMISSIONERS COURT  
COMMUNICATION**

REFERENCE NUMBER CO#142895

PAGE 1 OF 8

DATE: 04/02/2024

**SUBJECT: RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE  
TARRANT COUNTY SHERIFF'S COMMISSARY OPERATIONS  
FOR FISCAL YEARS 2022 AND 2023**

**\*\*\* CONSENT AGENDA \*\*\***

**COMMISSIONERS COURT ACTION REQUESTED**

It is requested that the Commissioners Court receive and file the Auditor's Report for the Tarrant County Sheriff's Commissary Operations for Fiscal Years 2022 and 2023.

**BACKGROUND**

In accordance with the 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 years 2022 and 2023. Specifically, we reviewed general ledger receipt and disbursement accounts as shown on the attached financial statements and found the commissary accounts fairly represent the Sheriff's Office commissary operations for the fiscal years ending September 30, 2022, and September 30, 2023.

As required by Texas Government Code 511.016, the Auditor's Office will forward the audit report and a Jail Operations Summary of Revenues and Expenditures for fiscal years 2022 and 2023.

**FISCAL IMPACT**

There is no direct fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	Matt Jones Kimberly M. Buchanan
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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 7<sup>th</sup>, 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 <sup>1</sup>
Auction Proceeds	827

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

<b>Total Disbursements</b>	<b><u>\$ 3,426,800</u></b>
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<b>Net Change</b>	<b><u><u>\$ 308,700</u></u></b>
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<sup>1</sup> 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 <sup>2</sup></u>

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

<b>Total Disbursements</b>	<b><u>\$ 3,780,509</u></b>
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<b>Net Change</b>	<b><u>\$ (711,200)</u></b>
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<sup>2</sup> Beginning fiscal year 2023, tablet commissions were recorded as general fund revenue.

Kimberly M. Buchanan, CPA  
Tarrant County Auditor



Office of the Tarrant County Auditor  
100 E. Weatherford, Room 506  
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First Assistant County Auditor

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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 28<sup>th</sup>, 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**

**\$ 6,865,545**

**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**

**\$ 114,142,425**

**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**

**\$ 8,290,219**

**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**

**\$ 118,742,733**



**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,



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Calvin Bond  
Senior Chief Deputy  
Tarrant County, Texas