

**BEYER & Co.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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Honorable County Judge  
and Commissioners' Court  
Jackson County  
Edna, Texas

As a result of our observations concerning the accounting and financial aspects of the records of Jackson County, Texas during our audit for the year ended September 30, 2013, we noted certain immaterial matters and these matters are summarized below for your consideration. The following management points will be reviewed as part of next year's audit.

**Sheriff's Department**

*Finding:*

1. We noted that the Inmate Trust Fund has an unknown balance of \$607.59 at year end.

*Recommendation:*

We recommend that the Sheriff's Department determine what makes up this balance and remit it to the respective owner(s), escheat it to the state, or remit it to the general fund.

These comments and recommendations are made in a constructive spirit and in the best interest of Jackson County, Texas. We will be glad to review and discuss them in more detail with County personnel at your request.

Sincerely,

BEYER & COMPANY  
Certified Public Accountants  
Pleasanton, Texas  
May 6, 2014