

TOM GREEN COUNTY



San Angelo, Texas

**OFFICE OF THE
County Auditor**

September 17, 2018

The Honorable Elizabeth McGill
Tom Green County Clerk
124 West Beauregard AV
San Angelo, Texas 76903

Dear Ms. McGill,

During our quarterly review of your financial records for October 2017 through March 2018, we sampled civil and criminal cases and receipts to verify the proper charges were assessed and paid. We reviewed waivers and jail credits to insure the County Fine was waived before any State Fees. We compared a sample of held NISI Bonds to their corresponding cases in Odyssey. We matched Registry fees earned for released child trust cases to the actual fees received. We analyzed all "no charge" transactions in Eagle. We also examined the bank reconciliations and child trust fund accounts.

We found two receipts with improperly charged birth certificate fees. The State has provided additional clarification on this matter, and since the time of our review, we note that your office has been correctly charging these fees.

We also found where six NISI bonds ordered released were still on your books. There was one case where there was no copy of the bond on file. We highly recommend following up on those bonds to determine what additional action is needed. We also recommend reviewing all of your NISI bonds to insure that they are accurately reflected in Odyssey and/or need to be disbursed.

This concludes our review of your office for the time period of October 2017 through March 2018. The review included internal controls for civil, criminal, vital and real estate departments, fee collections, cash receipts, cash disbursements, bank reconciliations and child trust funds. You and your staff were extremely helpful to us. Thank you for your cooperation with this process. If you have any questions about the review, please feel free to contact my office.

Very cordially,

A handwritten signature in black ink that reads "Nathan Cradduck". The signature is written in a cursive, flowing style.

Nathan Cradduck
County Auditor

Cc: The Honorable Barbara Walther, District Judge
The Honorable Commissioners Court