

TOM GREEN COUNTY



San Angelo, Texas

OFFICE OF THE COUNTY AUDITOR

October 7, 2019

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

Dear Ms. McGill,

During our review of your office's financial records for the months of October 2018 through March 2019, 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 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.

While reviewing the fees associated with civil filings, we discovered that the Civil Indigent Legal Services Fee, CVILS, was being overcharged by five dollars. The fee is \$10 by statute, and \$15 was assessed. We immediately contacted you and received permission for Information Technology, IT, to adjust the fee amount. This corrects the assessment on any new cases. However, we recommend that you also review this fee on pending cases assessed beforehand, and adjust the fee manually as collections are made.

Finally, while reviewing the house account balances, we found that the City of San Angelo Purchasing account had a negative balance, and they have not paid regularly according to a previous verbal agreement. We highly recommend requesting a written memorandum of understanding with the City of San Angelo to define the requirements of holding a house account. A written agreement would help keep the account current in succession, in the event of staff changes at the City.

This concludes our review of your office for the time period of October 2018 through March 2019. 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 Jay Weatherby, Judge
340th Judicial District, Texas

The Honorable Commissioners Court
Tom Green County, Texas