

TOM GREEN COUNTY



San Angelo, Texas

OFFICE OF THE
County Auditor

May 18, 2022

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

Dear Ms. Ubando,

During our last quarterly review of the financial records for July 2021 through September 2021, 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. The review included fee collections, cash receipts and disbursements, bank reconciliations, and child trust funds. Updates to the internal controls for civil, criminal, vital, and real estate departments were also included in the review.

During a review of the fee escrow account, we found that a payment to a third party was made on a case, even though the fees have yet to be received from the defendant. This has placed the escrow account in a negative position. The status of the case is currently "Filed". If the case is dismissed, the money that was disbursed in error would need to be transferred from the County Clerk budget with Commissioners' Court approval. We recommend waiting until fees are received before disbursing funds to third parties.

Additionally, we found that July's bank reconciliation for the criminal cash bond account was not fully reconciled. A \$500 deposit made on July 29th did not clear the bank until August 2nd, however it was marked as cleared in July on the reconciliation. This left the balance \$500 off for the month. The deposit should have been listed as an outstanding item. No correction is necessary at this time, but deposit dates near the end of the month should be scrutinized for the date they clear the bank and cleared accordingly.

We discussed with you separately other minor findings we found during the review. 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, District Judge
340th Judicial District, Texas

The Honorable Commissioners Court
Tom Green County, Texas