

TOM GREEN COUNTY



San Angelo, Texas

OFFICE OF THE COUNTY AUDITOR

July 29, 2019

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

Dear Ms. McGill,

During our quarterly review of your office's financial records for the months of April 2018 through September 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 Birth Certificates were issued to the District Attorney's Office at no charge. Clarification was made by your office to the Texas Department of State Health Services to verify that the District Attorney is not exempt from these charges. The County Clerk did not make the District Attorney pay for these two Birth Certificates, but now require a verification form be filled out when requesting a Birth Certificate. Since that time, we note that your office has been correctly charging these fees.

We also found four NISI bonds, though ordered to be released, were still on your books. After meeting with your staff, these issues were corrected. We 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 April 2018 through September 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 Jay Weatherby, District Judge
The Honorable Commissioners Court