

TOM GREEN COUNTY



113 West
Beauregard, San
Angelo, TX 76903

OFFICE OF THE COUNTY AUDITOR

October 24, 2019

The Honorable Sheri Woodfin, District Clerk
Tom Green County
112 West Beauregard Avenue
San Angelo, Texas 76903

Dear Mrs. Woodfin,

We recently completed our quarterly review of your office's financial records for the months of October 2018 through March 2019. Included in the review were the Treasurer's receipts, District Clerk receipts, the Odyssey receipt journals and till reports, the disbursements, the deposits, the Treasurer's receipts, and the official District Clerk monthly reports. We examined your Special Account bank activity and reconciliations as well as detailed examination of fees assessed and paid. In addition, we reviewed the District Clerk trust funds and the tax excess proceeds.

We tested e-file payments on cases with unpaid court costs. We found payments were distributed across all pending fees on a case, instead of just the new fees applied to the case on that e-file. Your staff is having to manually correct these cases. We suggest requesting from Odyssey a software modification which would allow e-file payments to be applied to current charges. During our fee testing, we found one case in which the Family Violence fee was removed even though there is a judge's order assessing the fee. We recommend adding the fee back to the charges.

When we reviewed the tax suit certificates of deposit, most of the cases still show court costs owed. In the past, Dean and Dean asked the District Clerk's office to enter all fees into the system, even if they were collected by Dean and Dean. We highly recommend adjusting per the Sheriff's return the charges paid by Dean and Dean. Finally, we suggest your office prepare a Special Bank Account Subsidiary Ledger to keep track of receipts to and disbursements from the Special account.

We appreciate your cooperation and willingness to help provide the documentation needed to perform this review. If you have any questions or concerns, please feel free to contact us.

Very cordially,

A handwritten signature in black ink that reads "Nathan Craddock". The signature is written in a cursive style with a long horizontal flourish at the end.

Nathan Craddock
County Auditor

Cc: The Honorable Jay Weatherby, District Judge The Honorable Commissioners Court
 340th Judicial District, Texas Tom Green County, Texas