

TOM GREEN COUNTY



112 West Beauregard,
San Angelo, TX 76903

OFFICE OF THE COUNTY AUDITOR

March 3, 2017

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

Dear Mrs. Woodfin:

We have completed our review of your financial records for the months of July through September 2016. Included in the review were the District Clerk receipts, the civil case management breakdown report, the criminal case management receipt journal, the Odyssey receipt journal and till report, the disbursements, the deposits, the Treasurer's receipts, and the bank reconciliations for the Special account. Additionally, we reviewed the District Clerk trust funds as well as the tax excess proceeds.

As part of our review, we examined the internal controls over financial functions in your office and found that some of the duties performed by the bookkeeper are incompatible and could be separated to improve controls. We recommend that the bookkeeper not have access to void Odyssey receipts, and not be a signer on your special account. This separation of duties will help protect your office and your employees, by keeping the receipts and disbursements separate from the reconciling function.

While reviewing case fees charged, we also found that your office did not assess all the required criminal fees in some cases. These fees are the emergency medical services, child abuse fund, and drug court cost found in the Code of Criminal Procedure, chapter 102. This seems to be an oversight in how the Odyssey software is programed. We recommend contacting the software company to correct this issue, so that all the appropriate fees build automatically into cases. We also found instances in which payments for old criminal case fees are entered as miscellaneous receipts, because there is not a case in the system to allocate them. Since miscellaneous receipts are not associated with the original case, the payments are difficult to document and trace back to the appropriate action. We recommend before receipts for case fees are issued, that your staff add these cases into the current software.

Both civil and criminal change funds balanced; however, \$6.00 of revenue from the copier was not receipted by your office. We recommend preparing receipts for all funds collected, even if the client doesn't want the receipt

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

Very cordially,



Nathan Cradduck
County Auditor



Sara Palmer
Assistant Auditor

Cc: The Honorable Barbara Walther, District Judge
51st Judicial District, Texas

The Honorable Commissioners Court
Tom Green County, Texas