

# Tom Green County



San Angelo, Texas

OFFICE OF THE  
County Auditor

November 25, 2015

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

Dear Ms. McGill,

In our most recent review, we found the house account for the City of San Angelo Purchasing department continues to have an outstanding balance. Two additional city departments, Fire Prevention and San Angelo Water Utilities, also have an unpaid balance. We suggest you require the City to pay as they go for filings rather than be allowed to charge on credit, or establish an escrow account similar to other entities that file in your office.

We also found, in our sample of 50 receipts for the Criminal department, three receipts were not assessed the \$25 time payment fee per statute by the 31<sup>st</sup> day after the judgement date. These charges were manually applied on the 43<sup>rd</sup>, 47<sup>th</sup> and 70<sup>th</sup> day after the judgement date. We recommend you notify information technology that the system does not consistently automatically apply the time payment fee properly, or check to see that the recent system update has resolved the matter.

The savings and trust accounts reconciliation reflected a difference of \$34.55 in comparison to the bank statement received for the fiscal year. The \$34.55 was posted to "other" rather than the appropriate accounts. We recommend researching and posting to the correct account rather than using the "other" category.

This concludes our review for your office for July 2015 through September 2015. You and your staff were very helpful to us. We appreciate your timely response to the current review. Thank you for your cooperation with this process. If you have any questions, please contact our office.

Very cordially,

Christy Waterhouse  
Assistant Auditor

Nathan Craddock  
County Auditor

Cc: The Honorable Barbara Walther, District Judge  
The Honorable Commissioners Court