

TOM GREEN COUNTY



San Angelo, Texas

**OFFICE OF THE
Auditor**

April 12, 2018

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

Dear Ms. McGill,

During our quarterly review of your financial records for April through June 2017, in addition to the items checked for the monthly review, 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 of the jail credits and waivers revealed numerous blank comment sections. We highly suggest using the comment to explain the reason for the waiver/credit. This greatly enhances the audit trail later. We discovered one jail credit which wasn't applied to the County Fine first. One case had the wrong fees waived and on another, a charge entered in error, was waived instead of being corrected in charges. With the details we provided separately, we highly recommend using these findings as training opportunities with your staff. All can be easily resolved.

We sampled 32 NISI Bonds. Over half of the sampled NISI bonds had Odyssey balances differing from the amount reflected in your QuickBooks account, and ultimately the bank account. Based on our research, your QuickBooks account reflects the true balances, and we recommend updating Odyssey to reflect the correct NISI bond amount. We discovered one old NISI bond in which there is no bond on file. We recommend discovering who holds that bond so you may have it when it needs to be returned or escheated to the State. About a third of the bonds sampled are disposed/dismissed or still on your books even though ordered released. We highly recommend following up on those bonds to determine what additional action is needed. We also recommend reviewing all of your NISI bonds to insure that they are accurately reflected in Odyssey and/or need to be disbursed.

The county collects a fee for administrating the child trust account. It is 10% of the interest earned on the child trust account and is payable when the funds are released. There were four instances in which the calculated fee amount, per Odyssey, did not agree with the amount collected by the

County. We recommend double checking the Odyssey Registry figures prior to writing the disbursement checks, so that the correct fee can be retained by the County.

The analysis of the "no charge" transactions showed that eight transactions were incorrectly applied in the quarter, and those patrons should have been charged. This was before clarification was provided to your office by the State on the matter. Since then, all "no charge" transactions appear to have been within the State's guidelines.

This concludes our review of your office for the time period of April through June 2017. 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,



Nathan Craddock
County Auditor



Gayle E. Cheek, CPA, CGMA
1st Assistant County Auditor

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