

# TOM GREEN COUNTY



San Angelo, Texas

## OFFICE OF THE Auditor

May 19, 2017

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

Dear Ms. McGill,

During our monthly reviews of your financial records for January through March 2017, we recreated the reports used to generate the Commissioners' Court Monthly Report and compared them to your submitted reports. We ran the till balance reports for both Odyssey and Eagle systems and tied them to the corresponding receipt journals. We tied the receipt journal fee amounts and fee codes to their receipt in Munis. We verified that disbursements and refunds were requested timely and accurately. We analyzed your monthly report to determine if all the requirements of Local Government Code 114.044 were met. We also examined the bank reconciliations and child trust fund accounts.

Thank you for now including all of the GASB 34 Odyssey report as part of your monthly report to Commissioners' Court. We noted the fine and fee amounts reported to the Commissioners' Court were incorrect for March, as an adjustment in fines wasn't reflected. Furthermore, on some cases, in each month, the fees assessed per the GASB 34 report were changed retroactively. Instead of backdating fees, you can ensure the assessed fee amount is reported accurately by entering fee changes as of the current date.

Additionally, Child Trust fees were withdrawn personally by the beneficiary from the bank without a court order for withdrawal. This was due, in part, by the wording on the order to invest. We highly recommend informing the Court at Law staff of this vulnerability and requesting future orders to invest funds mention that an additional court order is required for any withdrawals.

This concludes our review of your office for the time period of January through March 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,

A handwritten signature in black ink that reads "Nathan Cradduck". The signature is written in a cursive, flowing style.

Nathan Cradduck  
County Auditor

A handwritten signature in black ink that reads "Gayle E. Cheek". The signature is written in a cursive, flowing style.

Gayle E. Cheek, CPA, CGMA  
1<sup>st</sup> Assistant County Auditor

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