

TOM GREEN COUNTY



San Angelo, Texas

**OFFICE OF THE
County Auditor**

December 22, 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 July through September 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.

Both the July and August reports to the Commissioners' Court required corrections. The July 2017 report understated the change in Escrow by \$11,402.25. On the August report the Odyssey fines and fees, as well as the Eagle fees were misstated. Corrected reports were sent to the Court in November. Also, in August an Eagle Birth Certificate receipt void was backdated to June. All transactions, to include voids must be done as of current date.

We first reported in our January through March letter that Child Trust fees were withdrawn by a beneficiary personally from the bank without a court order for withdrawal. However, the County Clerk Quicken reports didn't reflect this withdrawal until September, overstating your balance sheet by more than \$3,000.00 from February to August. Accuracy of records is an intrinsic part of bookkeeping. We highly recommend updating your reports in a timely manner.

This concludes our review of your office for the time period of July through September 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