

TOM GREEN COUNTY



San Angelo, Texas

OFFICE OF THE Auditor

March 6, 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 October through December 2016, 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.

We discovered that only the total pages of the GASB 34 Odyssey report were included with the monthly report. This report is included in the monthly report process as it fulfills the LGC 114.044 requirement of fully stating: the name of person fined, the amount of the fine, the name of person against whom judgement was rendered, the amount of the judgement, the style of each case, the number of each case, the date of each case and the amount of Jury fees collected. Please include the full report with future County Clerk Monthly Reports.

This concludes our review of your office for the time period of October through December 2016. 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