

# TOM GREEN COUNTY



113 West Beauregard,  
San Angelo, TX 76903

## OFFICE OF THE COUNTY AUDITOR

November 21, 2017

The Honorable Sheri Woodfin, District Clerk  
Tom Green County  
112 West Beauregard Avenue  
San Angelo, Texas 76903

Dear Mrs. Woodfin,

We recently completed our review of your office's financial records for the months of April through June 2017. Included in the review were the Treasurer's receipts, District Clerk receipts, the Odyssey receipt journal and till report, the disbursements, the deposits, the Treasurer's receipts, and the official District Clerk monthly report. Monthly reviews ensure reports submitted to the court are accurate and in compliance with LGC 114.044. This review is focused on ensuring revenue is received properly and timely. In addition, we reviewed the District Clerk trust funds as well as the tax excess proceeds.

We commend you for submitting the attorney general cases for payment prior to running your figures for the monthly report, and using the current date on all tax cases. We found no discrepancies in the reported Office of Court Administration (OCA) or the GASB34 amounts. The District Court Monthly Reports submitted to Commissioners' Court for this report period were stated accurately.

We did note that duplicate disbursements were made from the District Clerk's Special Account for a tax case. The Special Account is an escrow bank account. No funds should be disbursed unless there is a corresponding deposit. All but 75.00 has been reimbursed to the fund. Please endeavor to recover this money as soon as possible. The District Clerk has a fiduciary responsibility to safe guard the money held in the Special Account. Due diligence must be given to insure money is only disbursed after funds are deposited and not duplicated.

We appreciate your cooperation and willingness to help provide the documentation needed to perform this review. If you have any questions or concerns, please feel free to contact us.

Very cordially,



Nathan Cradduck  
County Auditor



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

Cc: The Honorable Barbara Walther, District Judge  
51<sup>st</sup> Judicial District, Texas

The Honorable Commissioners Court  
Tom Green County, Texas