

# TOM GREEN COUNTY



113 West Beauregard,  
San Angelo, TX 76903

## OFFICE OF THE COUNTY AUDITOR

May 31, 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 October 2016 through March 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. In addition, we reviewed the District Clerk trust funds as well as the tax excess proceeds.

During our review we found errors on five of the six District Clerk monthly reports submitted to the Commissioners' Court. The January through March 2017 reports were significantly either overstated or understated due, in part, to the new CSCD collection procedure. We highly recommend re-submitting corrected reports.

We also found changes to Attorney General and tax cases were made retroactively during the period, which impacts the accuracy of previously reported GASB 34 monthly amounts. As discussed, we realize you were not aware that changes made retroactively impacted the reports in this way. We highly suggest submitting the Attorney Cases for payment prior to running your figures for the monthly report, and using the current date on all tax cases.

Lastly, we noted there were incorrect manual adjustments to deposits submitted to the Treasurer's Office. We strongly recommend that you not use a manual receipt journal. We recommend making corrections in the system, and provide copies of both the old and new receipt journals to the Treasurer. This will show the difference to be receipted, and provide a clearer audit trail.

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 Craddock  
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