

TOM GREEN COUNTY



San Angelo, Texas

**OFFICE OF THE
COUNTY AUDITOR**

October 24, 2020

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

Dear Ms. McGill,

During our quarterly review of your office's financial records for the months of April 2019 through June 2020, we sampled civil and criminal cases and receipts to verify the proper charges were assessed and paid. We reviewed waivers and jail credits to insure the County Fine was waived before any State Fees. We matched Registry fees earned for released child trust cases to the actual fees received. We analyzed all "no charge" transactions in Eagle. We also examined the bank reconciliations and child trust fund accounts.

While reviewing the No Charge Summary Report, we had found that the Veteran Administration (VA) was not charged for a Death Certificate. Per Sec. 157.315 (b) & (c), the county clerk may not charge the Title IV-D agency, a domestic relations office, a friend of the court, or any other party a fee for recording the notice of a lien...or release of a child support line. The VA may request the death certificate from the State Registrar without charge, but not the County Clerk. Please ensure to charge appropriate fees due to the County.

Our review had also found that the Civil Indigent Legal Services, code CVILS in Odyssey, were being overcharged five dollars prior to 2019. After getting with you and IT on the matter, this fee was adjusted to the correct amount. All cases assessed since 7/26/2019 have contained the proper fee amounts. We recommend reviewing all 2019 and older, and adjusting the CVILS fees to \$10.00 to be in compliance with the statutory fee amount as listed by Section 133.152 (a) (2).

In June, child trust money was transferred from the Wells Fargo County Clerk Special account to a Texas Class CD. The transaction was not approved by the bank for "positive pay" requirements by the deadline. Accordingly, Wells Fargo transferred the money back to the County Clerk Special account, but did not inform anyone of the matter. The money has since been transferred properly. No notice was received by

either the County Clerk's or the Treasurer's office that an approval was needed. We recommend contacting Wells Fargo to re-establish e-mail notifications.

This concludes our review of your office for the time period of April 2019 through June 2020. The review included internal controls for civil, criminal, vital and real estate departments, fee collections, cash receipts, cash disbursements, bank reconciliations and child trust funds. 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 Craddock". The signature is written in a cursive style with a long horizontal flourish at the end.

Nathan Craddock
County Auditor

Cc: The Honorable Jay Weatherby
District Judge, 340th District

The Honorable Commissioners Court
Tom Green County, Texas