

TOM GREEN COUNTY



San Angelo, Texas

**OFFICE OF THE
County Auditor**

May 27, 2021

The Honorable Christina Ubando
Tom Green County Clerk
124 West Beauregard Ave.
San Angelo, Texas 76903

Dear Ms. Ubando,

During our last quarterly review of the financial records for July 2020 through September 2020, while your predecessor, Elizabeth McGill, was the County Clerk, 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 compared a sample of held NISI Bonds to their corresponding cases in Odyssey. 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. The review included updates to the internal controls for civil, criminal, vital and real estate departments, fee collections, cash receipts, cash disbursements, bank reconciliations and child trust funds.

As addressed in previous review letters, prior to 2019 the Civil Indigent Legal Services fee (code CVILS in Odyssey) was being charged at a rate of \$15 when it should have been \$10. In July 2019, Information Technology corrected the fee amount in Odyssey and all cases assessed since then contain the proper fee amount. Those cases assessed, but not paid, prior to that date continue to have the \$15.00 fee applied in the case costs due. During this review period, we found 19 cases in which the \$15.00 CVILS fee was not adjusted when a customer came to pay, and the customers were overcharged and paid too much. We continue with our recommendation that you review all 2019 and older cases with a CVILS fee, and adjust them as necessary to reflect the \$10.00 prescribed by statute.

While reviewing the No Charge Summary Report, we found that the District Attorney's Office was not charged for a death certificate. It does not appear to us that the District Attorney's office meets any of the fee exemptions allowed in the Health and Safety Code for local registrars or county clerks. We believe the District Attorney should have been charged a fee, and recommend you charge all appropriate fees due to the County in the future.

We discussed with you separately other minor findings we found during the review. 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, flowing style.

Nathan Craddock
County Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas