

TOM GREEN COUNTY



113 West
Beauregard, San
Angelo, TX 76903

OFFICE OF THE COUNTY AUDITOR

May 17, 2021

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

Dear Mr. Monico,

We recently completed our quarterly review of your office's financial records for the months of April 2020 through September 2020. 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. We examined your Special Account bank activity and reconciliations as well as the detail of fees assessed and paid. In addition, we reviewed the District Clerk trust funds and tax excess proceeds.

During the review, we discovered a disbursement made to a defendant as an overpayment on a case. However, according to the case records this was not an overpayment and should not have been disbursed to the defendant. On appeal, the Appellate Court ruled that \$750 in attorney fee charges should be deleted from the bill of cost, and the other court costs remained due. Proper procedures were not followed in reversing the payments made and deleting the attorney fee charge. The payment should have been re-applied to the other court costs instead of being disbursed back to the defendant. If the defendant hadn't been paid \$196.95, he would owe only \$69.00 towards his remaining court costs. Because the proper steps to adjust fees were not followed, he now owes \$265.95. We highly recommended following the prescribed steps anytime fees need to be adjusted.

We found three stop payments issued June 3, 2020 were still included as un-cleared checks on the June 2020 and July 2020 reconciliations. The stop payments weren't entered into Quicken until sometime after, and the account was not properly reconciled during this time. We recommend entering all stop payments in Quicken when presented at the bank, so that there is a complete record of financial transactions in the financial system to facilitate reconciling the account.

We also discussed preparing and keeping a subsidiary ledger, to have a detailed account of the Special Account bank balance. The ledger should include dates, cause numbers, amounts and fund type (C.A.R., overpayments, bonds). We highly recommend preparing and keeping a simple Special Account subsidiary ledger, either manually or in Quicken, for your records.

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,

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 Judicial District, Texas

The Honorable Commissioners Court
Tom Green County, Texas