

TOM GREEN COUNTY



113 W. Beauregard AV,
San Angelo, TX 76903

Office of the County Auditor

October 24, 2020

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 October 2019 through March 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 detailed examination of fees assessed and paid. In addition, we reviewed the District Clerk trust funds and tax excess proceeds.

We found a 2019 case that was disposed of on December 31, 2019, but local consolidated court costs that didn't become effective until January 1, 2020 were also charged. Since no payments have been made on the case, we recommend reversing those charges.

We also tested e-file payments and cases with unpaid court costs. Even though the e-file distribution allocation is currently functioning correctly in Odyssey Navigator, we recommend correcting previous payments that were not applied to the correct fees. The e-file payments are paying for specific charges and are not to be distributed across all of the pending fees. Application of payments needs to be done correctly to accurately reflect paid and pending amounts.

Lastly, we discussed preparing and keeping a subsidiary ledger for the Special Account, in order to keep a detailed account of the balance. This ledger would have served as additional backup of the Special Account data when the Quicken data and backup became corrupted in early December 2019. 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. If in Quicken, we recommend printing a report monthly.

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