

# TOM GREEN COUNTY



San Angelo, Texas

**OFFICE OF THE  
County Auditor**

January 24, 2022

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 April 2021 through June 2021, 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 fee collections, cash receipts and disbursements, bank reconciliations, and child trust funds. Updates to the internal controls for civil, criminal, vital, and real estate departments were also included in the review.

Bank reconciliations for all accounts, QuickBooks reports used to perform this review, and monthly reports for the review period were not completed in a timely manner. We realize this is due in part to personnel changes in your office during this time. Regardless, every effort should be made to complete these within the month following the month being reconciled and reported. The reconciliations for each month under review were completed in mid to late August. For the month of April, this meant that nearly four months had passed when errors or misstatements could have gone undetected without reconciling the bank accounts.

There were also six NISI bond cases that we discussed with you where the bond amounts in Odyssey did not agree with your financial records keeping the bond subsidiary ledger in QuickBooks. (i.e. the bond amount was not in Odyssey but was on the financial records, and vice versa). We recommend correcting these. The financial records should be a subsidiary ledger to Odyssey so the two should agree and all activity on the case is appropriately documented in the Odyssey software program.

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 style with a long horizontal flourish at the end.

Nathan Craddock  
County Auditor

Cc: The Honorable Jay Weatherby, District Judge  
340<sup>th</sup> Judicial District, Texas

The Honorable Commissioners Court  
Tom Green County, Texas