

TOM GREEN COUNTY



San Angelo, Texas

**OFFICE OF THE
County Auditor**

October 4, 2021

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

Dear Ms. Ubando,

During our quarterly reviews of the County Clerk's financial records for October 2020 through December 2020, and January 2021 through March 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, cash disbursements, bank reconciliations and child trust funds and updates to the internal controls for civil, criminal, vital and real estate departments,

The County Clerk bank reconciliations and monthly reports for February and March, 2021 were done several months late. We realize this was due to personnel changes in your office at that time. Since then you have caught up on the reconciliations and monthly reports, and have kept them up to date.

In October, 2020, before you took office, the Real Estate/Vital section accepted a counterfeit \$50.00 bill. This created a deposit shortage. We highly recommend, if not currently the practice, using a counterfeit bill marker when taking cash payments to deter this from happening in the future. As noted in a previous review, there is a stale-dated check in the Special Account bank account. We recommend researching and, if applicable, issuing a stop payment, and re-issuing the check.

While reviewing Nisi Bonds held by the County Clerk, we found four cases with "Orders to Release" but the funds have not been disbursed. We recommend reviewing all of the Nisi Bonds held by the County Clerk to insure that the court orders have been followed.

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 Cradduck". The signature is written in a cursive style with a long horizontal flourish at the end.

Nathan Cradduck
County Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas

