

TOM GREEN COUNTY



113 West
Beauregard, San
Angelo, TX 76903

OFFICE OF THE COUNTY AUDITOR

December 10, 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 October 2020 through March 2021. 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 as well as the tax excess proceeds.

During this review period, we found an incorrect overpayment charge assessed on a tax case, and a payment was applied to this line item in January 2021. We confirmed with Linebarger that the overpayment fee was not due. Therefore, we shared that the overpayment line item should not be used and thus not disbursed. There was also a Constable fee added in December 2020 on this same case that was incorrect, and payment went to the wrong line item. We recommended the overpayment and constable fees be voided, correct fees assessed, and payments applied to the correct line items.

Also, we found in our Special Account subsidiary ledger undisbursed funds of \$75.00 on a tax case that were due to the Travis County Constable Precinct 5. A check had been issued in May 2019 but was never cashed. A stop payment was issued in June, 2020. As your Special Account bank account operates as an escrow account, we recommend reissuing a new check to the Travis County Constable Precinct 5 or returning the \$75.00 to the payee Linebarger.

While checking a current Tax Suit certificate of deposit (CD) we found a disposed tax case with a \$640.00 balance. When we shared this with you, you mentioned that there appears some checks are missing from Linebarger. Balances on Tax Suit cases is an on-going issue, beginning long before you took office. Tax Suit CD 100861 included five disposed cases with a sum of \$2,495.00 in court costs still owed and with Tax Suit CD 10915 all ten of the disposed cases have balances, the sum of which is \$3,184.68. All of these tax suits are disposed and have a Sheriff's Return, there should be no balance on the cases. When court costs remain on disposed cases it inflates the Odyssey accounts receivable report. We highly recommend correcting these cases in Odyssey and/or contacting Linebarger if payment is owed.

There were other minor items we discovered and discussed separately with your staff. 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,



Nathan Craddock
County Auditor

Cc: The Honorable Jay Weatherby, District Judge The Honorable Commissioners Court
 340th Judicial District, Texas Tom Green County, Texas