

TOM GREEN COUNTY



San Angelo, Texas

**OFFICE OF THE
County Auditor**

April 24, 2023

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 July 2022 through September 2022, 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.

Since we first discovered in June 2020 that the Civil Indigent Legal Services fee was assessed incorrectly in Odyssey, we verify in each review that the correct amounts were charged. We would like to commend you and your staff for diligently adjusting the fee to \$10.00, thereby reducing the error rate to only one case for the entire three month review period. In addition, we also appreciate your efforts to close outstanding NISI bonds from prior review findings. We think the addition of LexisNexis to aid you in your search of current addresses for these defendants is very beneficial.

While reviewing the child trust cases we found that two had been disbursed, but the disbursals were not reflected in Odyssey. Your records, QuickBooks, should be a

detailed reflection of Odyssey. We recommend updating Odyssey for QuickBook entries and vice versa.

We discussed with you separately other minor findings we found during the review. You and your staff are always extremely helpful to us. We appreciate and 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

