

# TOM GREEN COUNTY



113 West Beaugard,  
San Angelo, TX 76903

## OFFICE OF THE COUNTY AUDITOR

April 5, 2023

The Honorable Anthony Monico, District Clerk  
Tom Green County  
112 West Beaugard Avenue  
San Angelo, Texas 76903

Dear Mr. Monico,

We recently completed our quarterly review of your office's financial records for the months of April 2022 through September 2022. 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.

We revisited concerns presented to you in September 2022, which have not been fully resolved and include: when necessary, writing off County fees and not State fees; contacting the Linebarger firm regarding nine tax cases, to determine which tax case fees they received so that the Odyssey case balances can be updated; and the lack of sufficient collateral for trust funds held at Texas State Bank. We highly recommend moving trust funds held at Texas State Bank, on behalf of the District Clerk, to the County's depository or to an investment pool, as Texas State Bank does not fully collateralize your holdings. Wells Fargo, our depository bank, and Texas Class, a Local Government Investment Pool, both, post collateral for deposits greater than \$250,000.

We are encouraged that your office has begun the process of creating a Special Account subsidiary ledger. This will provide a detailed list of cases and balances held in the Special Account until they are released by court order. A couple of Special Account checks (4318, 4329) from 2021 have not cleared the bank. They are now considered stale dated and we recommend researching these checks to place stop payments, and reissuing them if necessary.

We also discussed current challenges with e-file cases and payments being posted to incorrect

case files. When e-file fees are accepted to an incorrect case, they should be reversed, then manually entered as another case so the State fees are posted correctly as credits. The process of receipting the State fee amount, for which the County has not actually received money, has resulted in overstating the e-file funds.

There were other minor items we discovered and discussed separately with your staff. 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  
340<sup>th</sup> Judicial District, Texas

The Honorable Commissioners Court  
Tom Green County, Texas