

# TOM GREEN COUNTY



## OFFICE OF THE COUNTY AUDITOR

September 18, 2023

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

Dear Mr. Monico,

We conducted a surprise cash count of your office on August 28, 2023. Subsequently, you deposited a check in the Treasury on September 1, 2023 which was dated April 26, 2023. The check was charged back by the bank due to age, and upon review, led us to discover eleven additional checks in the deposit that were dated July 18, 2023. Your office presented none of these twelve checks, totaling \$4,009.00, as funds on hand in the surprise cash count. Since the dates of these checks were before the date of the count, we suspected that they may have been in your possession at the time of the cash count. After discussing the matter with your staff, and afterwards with you, we learned that was the case.

This leaves us with two matters, which prompt this letter in the interim of our review of your office. First, funds due to the Treasury should be remitted daily. In the event that an individual day's business cannot be deposited the next day, the rapid deposit law allows up to 4 additional business days for extenuating circumstances. You informed us that these checks in question required more research for proper receipting, and were eventually forgotten in a file. Any research should occur within, and up to no more, than a five day window. Under no circumstances should funds be held for weeks or months pending receipt.

Second, is that these funds were not presented to us in the cash count. When we conduct a surprise cash count, all funds in your possession should be presented for counting. Since they were not, we are unable to verify that you are properly accounting for money in your office. This leaves me without confidence that you are either aware of all the funds you have on hand, or that all money due to the Treasury has been turned over to the County.

This comes closely after a separate delayed deposit of a check was reported in your office earlier in August, and has developed into a serious concern regarding your duty to safeguard public funds. Your immediate action is required to remedy these matters.

My office is available to you, to clarify prescribed controls for handling funds, and to help answer questions on receipting money. Please utilize us to your advantage to gain control of this situation. We

will be following up more frequently on deposits during our review of your office, and report back progress with our regular review letter.

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 District Judges  
District Courts of Tom Green County

The Honorable Commissioners Court  
Tom Green County, Texas