

TOM GREEN COUNTY



OFFICE OF THE COUNTY AUDITOR

September 5, 2024

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

Dear Ms. Vines,

We recently completed our review of your office's financial records for the months of October 2022 through September 2023. 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 our review of case fees, a few instances were identified where fees ordered in the judgments were not added to the cases. In one instance, the judge had credited these fees, and your clerk omitted them from the case altogether. All fees should be entered on the case and then adjusted according to the judge's ruling. This practice is essential to ensure accurate information is reflected in the case and included in the OCA report.

Five instances were found in the sample where fees were charged incorrectly according to the District Court – Court Costs, Fines, & Reimbursement Fees on Conviction Chart. Your office was notified, and the fees were promptly removed. We appreciate your swift response.

We also found that the Quicken reports were not updated appropriately during the review period. The reports indicated that a child trust was still payable, even though a check to close this account had been issued by your office in August. Additionally, interest paid to accounts at the bank was not added to the corresponding accounts in Quicken on two occasions. The Quicken software should be updated monthly to ensure that reports reflect accurate and timely financial activity during the period.

Upon reviewing adjustments to case fees in the Odyssey system, several instances were noted where clerks used the note "error" to explain the adjustments. This note is insufficient for the case, as it does not clarify why payments or charges were reversed and adjusted. Without proper justifications for these changes, it is difficult to determine whether the reversals are appropriate or indicative of problems. Clerks should fully explain reversals and adjustments each time they are made.

It is encouraging that your office has now created 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.

We do note that the entirety of this review period predates your tenure as District Clerk. We look forward to resolution of these items. If you have any questions or concerns, please feel free to contact us.

Very cordially,

A handwritten signature in black ink that reads "Nathan Cradduck". The signature is written in a cursive, flowing style.

Nathan Cradduck
County Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas