

# TOM GREEN COUNTY



## OFFICE OF THE COUNTY AUDITOR

June 25, 2025

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 2023 through September 2024. 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 and Restitution Accounts 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.

While reviewing outstanding cash bonds, we found cases where bonds had been ordered for release but hadn't yet been disbursed. We learned that the clerks who enter orders into Odyssey are responsible for letting the bookkeeper know when funds should be released. Usually, this is done through a separate order. However, in two cases, the release instructions were included in the final orders signed by the judge, and the clerks missed those. We recommend using Odyssey's flagging feature to mark cases where funds are held in trust. This would remind clerks to double-check final judgments for release orders and help make sure funds get disbursed promptly and to the rightful parties.

When looking at case fee adjustments in Odyssey, we saw several examples where clerks used vague notes like "error" or didn't leave any explanation at all. Without clear reasons for reversals and adjustments, it's difficult to determine if the changes were appropriate or if there's an issue. Your clerks should always provide clear explanations for any fee changes, to maintain a solid audit trail and ensure transparency and accountability.

During the cash and bank account portion of our review, we also noticed that the May 2024 Special account statement wasn't reconciled until July 2024 because the person responsible was out of the office for an extended time. Doing bank reconciliations on time is important for spotting discrepancies and keeping records accurate, and this should not be delayed waiting on a single person to complete them. We highly recommend training additional staff to handle reconciliations when the primary person is unavailable. This helps maintain continuity and strong internal controls.

Lastly, we recommended documenting office procedures and job duties, along with cross-training employees. These steps make sure the office keeps running smoothly during staff changes or absences and help spread knowledge and responsibility across the team, which strengthens overall controls. There were other minor items we 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 fluid and cursive, with a long horizontal stroke at the end.

Nathan Craddock  
County Auditor

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

The Honorable Commissioners Court  
Tom Green County, Texas