

TOM GREEN COUNTY



113 West Beauregard,
San Angelo, TX 76903

OFFICE OF THE COUNTY AUDITOR

April 12, 2018

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

Dear Mrs. Woodfin,

We recently completed our quarterly review of your office's financial records for the months of July through September 2017. 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 and the tax excess proceeds.

The Special Account functions as an escrow account, funds deposited there are held temporarily until disbursement. On September 7th a check for \$12,828.54 was written, but there was no corresponding deposit. Though we notified your staff on November 21st, the funds from the Tax CD were not deposited until we followed up on December 11th. There were also three bond cases that have been disposed or dismissed, with no order to return or release the bond. We suggest inquiring about their status. In addition, two other bond cases are pending either a court order or escheatment to the State. They remain on your books since we first inquired about them in July 2017. Finally, interest was paid out of an Excess Tax CD without a court order. Local Government Code 117.053 states that withdrawals from depository accounts must be made under an order of the court. We suggest requesting a court order for all future withdrawals.

Our detailed examination of fees focused on recently filed cases. We discovered that one disposed divorce case had unpaid fees, and another filed divorce case had unpaid fees. Fees are due when the case is filed. A juvenile case was assessed irregular amounts and two sexual assault of a child cases weren't assessed all of the fees set by the Office of Court Administration (OCA). We highly recommend reviewing the OCA list of fees for all offenses when assessing fees.

One child trust account, closed in September 2016, remained on your Quicken reports until November 2017 when the oversight was brought to your staff's attention. We suggest creating and following a check list to insure all aspects of a child trust withdrawal are met, to include closing the account in Quicken. We highly recommend reconciling the child trust accounts to your Quicken report quarterly.

On December 22, 2017 we performed a surprise cash count. Twenty nine dollars was missing and unaccounted for, from the extra change kept in the bookkeeper's desk drawer. We highly suggest using multiple cash drawers, one per clerk who receipts money, instead of the present method of a general cash drawer, to more readily identify the responsible cashier. We also suggest locking the extra change funds in the vault and limiting access to these funds. We performed another cash count later that day, after being notified that the money had been found; the cash on hand balanced to the receipts and change fund amount.

Lastly, the duplicate disbursement of \$75.00 noted in our previous letter was recovered in February 2018. Thank you for your diligence in retrieving the amount due.

We appreciate your cooperation and willingness to help provide the documentation needed to perform this review. If you have any questions or concerns, please feel free to contact us.

Very cordially,



Nathan Craddock
County Auditor



Gayle E. Cheek, CPA, CGMA
1st Assistant Auditor

Cc: The Honorable Barbara Walther, District Judge
51st Judicial District, Texas

The Honorable Commissioners Court
Tom Green County, Texas