

TOM GREEN COUNTY



OFFICE OF THE COUNTY AUDITOR

August 9, 2024

The Honorable Christina Ubando
Tom Green County Clerk
124 West Beauregard Ave.
San Angelo, Texas 76903

Dear Ms. Ubando,

During our last review of the financial records for October 2022 through September 2023, we sampled civil and criminal cases and receipts to verify the proper charges were assessed and paid. We reviewed waivers and jail credits to ensure the county fine was waived before any state fees. We compared a sample of held NISI bonds to their corresponding cases in Odyssey. We matched the registry fees earned for released child trust cases to the fees received. We analyzed all “no charge” transactions in Eagle for correctness. We also examined the bank reconciliations and child trust fund accounts. The review included fee collections, cash receipts and disbursements, bank reconciliations, and child trust funds. Updates to the internal controls for civil, criminal, vital, and real estate departments were also included in the review.

In June 2020, we first noted that the Civil Indigent Legal Services fee was assessed incorrectly in Odyssey. From that point forward we verified the accuracy of the CVILS fee payment. We commend you and your staff for diligently adjusting the fee to \$10.00, resulting in no errors for this review period.

In April 2023, an Eagle receipt was issued in error for a document belonging to another County. The mistake was identified while the customer was still in the office, and they immediately requested a refund. Since the payment was made in cash, the customer was refunded in cash by the department supervisor, with you present. We strongly discourage allowing your employees to withdraw cash from the drawer on a voided receipt refund, or demonstrating to them how it can be done. The integrity of a cash drawer is key to avoiding fraud risks and schemes such as skimming. The County has established procedures for issuing refunds that should have been followed in this case. We realize this likely would have upset the customer who had just handed you the cash, but it is the best method in the long run to safeguard public funds.

While reviewing the bank reconciliations, we found several instances of transactions showing as “uncleared” on the reconciliation report that actually belong to next month’s reconciliations report and bank statements. For example, there are checks listed as “uncleared” on the period ending

October 31, 2022, from checks cleared on November 11, 2022. Again, in the Special bank account reconciliations, we found two transactions for April and May showing “uncleared” on the reconciliation, while the bank statement reflected the items had already cleared in prior months. In the previous review, we had discussed whether this was attributed to a learning curve with the new QuickBooks software or was an actual issue with QuickBooks (timing, etc.). We are still unclear what is causing this and urge your office to research the matter further.

Also, we discussed several criminal cash bonds still held by your office with orders to release due to the parties being unreachable. You relayed your plan to use LexisNexis to aid in the search for these parties and current addresses. We agreed to allow time to see if this will solve the problem of reuniting these funds, but we suggest turning this money over to the State as unclaimed property as you have held them for longer than three years from the date of final judgment on these cases.

We discussed with you separately other minor findings found during the review. You and your staff are always extremely helpful to us. We appreciate and thank you for your cooperation with this process. If you have any questions about the review, please feel free to contact my office.

Very cordially,



Nathan Craddock
County Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas