

TOM GREEN COUNTY



OFFICE OF THE COUNTY AUDITOR

January 16, 2026

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

Dear Ms. Ubando,

During our review of the financial records for October 2023 through September 2024, we sampled civil and criminal cases and receipts to verify that 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.

We discussed some court cases with you, in which the DWI traffic fines were waived by a Judge. The orders from the Court waived that fine only, and did not waive other fines and fees assessed on the cases. Yet we found that when the related credits were entered by your office, the amounts were prorated across all charges rather than applied solely to the DWI fine. This occurred because clerks did not isolate the fee in the case software before applying the amount waived by the judge. It is important that case financials accurately reflect the correct allocation of fees and fines, as these amounts affect not only internal records but also the calculation of funds remitted and the collection reports submitted to the State. You agreed that your office would first test correcting a case to evaluate the impact on the case record and related reports, with the intent of subsequently correcting all affected cases to properly allocate the fees.

During our review of the May 2024 special bank account reconciliations, we noted two uncleared checks listed on the reconciliation that did not include check numbers. We asked your office to add the check numbers in QuickBooks to complete the entries, readily identify these outstanding items, and ensure a clear audit trail. Including this information is a best practice because it allows transactions to be easily traced and reviewed, which strengthens accountability and supports accurate financial reporting.

We discussed other minor items identified during the review separately. We appreciate the continued cooperation of you and your staff, who are always extremely helpful throughout this process. If you have any questions regarding this review, please feel free to contact my office.

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