

TOM GREEN COUNTY



112 West Beauregard,
San Angelo, TX 76903

OFFICE OF THE AUDITOR

January 29, 2018

The Honorable J.P. McGuire
Justice of the Peace, Precinct 2
5006 Knickerbocker Road
San Angelo, TX 76904

Dear Judge McGuire,

We recently completed our review of your office's financial records for the months of April through June 2017. Included in the review were the Treasurer's receipts, the JP receipts, the JP/Treasurer Daily Cash/Coin deposit reports, receipt journals by fund and fee code, the receipt journal report, and the Official Justice of Peace, Precinct 2 Monthly Report.

Our receipt sample testing revealed six cases which should have included the time payment fee in their court costs, but they did not. As this was merely a sample, there are potentially more cases with incorrect fee amounts. Local Government Code 133.103 requires this fee to be assessed whenever a person who has been convicted of an offense "pays any part of a fine, court costs, or restitution on or after the 31st day after the date on which a judgment is entered assessing the fine, court costs, or restitution. When posting payments we highly recommend checking the assessed fees to determine if the Time Payment fee needs to be added to the case.

During the quarter the amounts reported on the Office of Court Administration (OCA) Report changed, in some cases, by more than \$1,000.00. The accuracy of the OCA Report relies on the disposition date. When a disposition date is "backdated" this changes the previously submitted OCA reports. We highly recommend using a current date on all dispositions and referencing the correct date in the comments.

We found eighty-five percent (85%) of the "Adjustments" on your cases do not include any comments documenting the reason for the adjustment. "Adjustments" are usually reductions in the original fees assessed in accordance with the fee schedule established by the State. As these fees are set by statute, a reason for the adjustment is needed in order to determine their validity. The comment section is an ideal location to document the changes. We highly recommend adding comments on all adjustments. This will add transparency to your records and help if there are any questions in the future.

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

Very cordially,

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

Nathan Craddock
County Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas