

TOM GREEN COUNTY



112 West Beauregard,
San Angelo, TX 76903

OFFICE OF THE COUNTY AUDITOR

December 7, 2017

The Honorable Eddie Howard
Justice of the Peace, Precinct 4
124 W. Beauregard
San Angelo, TX 76903

Dear Judge Howard,

We recently completed our monthly review of your office's financial records for April through June of 2017. The monthly review included fee collections and cash receipts from Odyssey, as well as Official Justice of the Peace Pct. 4 monthly reports submitted to the Commissioners Court. Monthly reviews ensure reports submitted to the court are accurate and in compliance with LGC 114.044. This monthly review is focused on ensuring revenue is receipted properly and timely.

Your April report had fine and fees overstated, using the gross amounts instead of the net amounts, causing the monthly collection total to be incorrectly reported to Commissioners Court. In May your reported OCA total for court cost was listed as \$2,224.99 instead of the actual amount of \$24,224.99; greatly understating the amount assessed for the month. We do note that once informed of the inaccuracies you sent corrected reports to Commissioners Court in July. Thank you and your staff for your willingness to help provide the documentation needed to perform this review.

If you have any questions or concerns, feel free to contact us.

Very cordially,



Nathan Craddock
County Auditor



Sara Palmer
Assistant Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas