

# TOM GREEN COUNTY



113 West Beauregard,  
San Angelo, TX 76903

## OFFICE OF THE COUNTY AUDITOR

August 20, 2020

The Honorable Susan Werner  
Justice of the Peace, Precinct 1  
122 W. Harris Ave.  
San Angelo, TX 76903

Dear Judge Werner,

We recently completed our review of your office's financial records for the months of April 2019 through March 2020. Included in the review were the Treasurer's receipts, Treasurer's deposit reports for Justice of the Peace Precinct 1, Justice of the Peace receipts, receipt journals by fund and fee code, till balance reports, Citations Count Report, scanned citations and warrants, Commissioners' Court minutes, and the Official Justice of the Peace Precinct 1 Monthly Reports.

During the review period we noticed three receipts were back-dated. When receipts are back-dated, the fee office reports no longer match the reports and funds sent to the Treasurer. We have previously prescribed for all offices that receipts should not ever be backdated, and that requirement has not changed.

Along with our quarterly review, we recently completed our review of your office's monthly reports for the months of October 2019 through June 2020. We reported to you inaccuracies found on several of the monthly reports. We do greatly appreciate that as of the date of this letter, you have already corrected these monthly reports and re-submitted them to Commissioners' Court.

We found a few minor errors during the review that we discussed with you separately. We appreciate your cooperation and willingness to help provide whatever we needed to perform this review. If you should 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 with a long horizontal stroke at the end.

Nathan Craddock  
County Auditor

cc: The Honorable Jay Weatherby  
District Judge, 340<sup>th</sup> District

The Honorable Commissioners Court  
Tom Green County, Texas