

TOM GREEN COUNTY



San Angelo, Texas

OFFICE OF THE County Auditor

October 25, 2020

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

Dear Judge McGuire,

We recently completed our review of your office's financial records for the months of January 2020 through June 2020. Included in the review were the Treasurer's receipts and deposit reports for your office, Justice of the Peace, Precinct 2 receipts, receipt journals by fund and fee code, till balance reports, Citations Count Report, scanned citations and warrants, and the Official Justice of the Peace Precinct 2 monthly reports. The review included fee collections and cash receipts from iCON (Net Data).

While testing case transfers from Odyssey to iCON, 20 out of the 39 cases sampled still had balances in Odyssey. After researching further, many of these cases were paid in iCON before Purdue sent out collection letters (week of February 17th) but after the Collection Agency Fee (CAF) was assessed to the case in Odyssey, December 11, 2019. The balances remaining in Odyssey were the CAF amounts, but it was divided amongst all of the fees assessed, as the amount paid/transferred to iCON was pro-rated. We have provided you with a list of the cases found. We recommend in these cases that fell between December 11, 2019 and February 17, 2020, reversing the "Balance Transfer" amount, removing the CAF fee and reapplying the "Balance Transfer" to properly zero out the Odyssey cases.

During the review of your department's warrants, we discovered nine cases with active warrants which should have been recalled. Failure to recall these warrants could have led to the arrest of these individuals even though their cases were closed. We recommend running the "Warrants To Be Recalled" report weekly to identify cases to recall in Odyssey and iCON. This will help ensure paid warrants are recalled in a timely manner.

Along with our quarterly review, we have also recently completed our review of your office's monthly reports for the months of May 2020 through August 2020. All monthly reports have been presented to the Commissioner's Court as per LGC 114.004 and approved at the time of this letter. We also discussed with you separately a few minor errors found during the review. We appreciate your cooperation and willingness to help provide the information we needed to perform this review. If you should have any questions, please do not hesitate to contact me.

Very cordially,



Nathan Craddock
County Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas