

TOM GREEN COUNTY



San Angelo, Texas

OFFICE OF THE County Auditor

September 3, 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 July 2019 through December 2019. 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).

With the change to iCON software on June 2019, we now test transactions to insure that the proper fee codes and amounts were transferred correctly from Odyssey to iCON. We found a number of cases that were incorrectly transferred to iCON in the initial months after the change. Most commonly, balances on cases in Odyssey were not closed out after being transferred to iCON. The transfer of cases improved over the time period of the review, and there were fewer errors by December. We recommend reviewing the cases we reported to you for necessary corrections on those cases or similar ones that may not have appeared in our sample. Please continue to exercise great care when transferring cases, closing cases in Odyssey, and review code by code before applying payments on a case.

While reviewing your department's warrants, we discovered one case on which the defendant paid in full in October 2019 but the warrant was not recalled until January 2020. Failure to recall the warrant could lead to arrest of the individual after the case has been closed. We recommend creating and following a check list of the steps to follow when processing warrants, to include the recall procedure. This will help mitigate early recalls and insure paid warrants are recalled in a timely manner.

Along with our review of the quarters above, we have recently completed our review of your office's monthly reports for the months of October 2019 through April 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 Cradduck
County Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas