

TOM GREEN COUNTY



San Angelo, Texas

OFFICE OF THE County Auditor

July 7, 2021

The Honorable Fred Buck
Justice of the Peace, Precinct 3
3052 N. Bryant Blvd
San Angelo, Texas 76903

Dear Judge Buck,

We recently completed our review of your office's financial records for the months of January 2020 through September 2020. Included in the review were the Treasurer's receipts and deposit reports for your office, Justice of the Peace, Precinct 3 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 3 monthly reports. The review included fee collections and cash receipts from iCON (Net Data).

While testing cases transferred from Odyssey to iCON, nearly 20% of the cases we sampled contained errors. Three cases had receipts applied-back to previous dates, one case had an incorrect collection agency fee amount assessed, and a fourth case had both an applied-back amount and incorrect time payment fee assessed. Receipts should not be applied back to previous dates, and we recommend double checking the collection agency fee on cases. Regarding the time payment fee, recent legislation changed both the amount of the fee and the timing of the assessment. It applies to all fees assessed after January 1, 2020, regardless of the date of the offense or the date of the conviction.

Due to the Legislative change mentioned above, we expanded our review of Time Payment Fees and found 56 out of 264 cases, 22%, had the old fee of \$25.00 assessed instead of the new one. Even if the fee should have been assessed before 1/1/20, as mentioned above, the change in the law applies to all assessments after 1/1/20. We recommend maintaining due diligence while assessing any case, especially those transferred from Odyssey, as to ensure the correct fees are applied.

While reviewing a sample of cases to ensure other fees were applied correctly, we found 2 cases in which the Civil Judicial & Court Personnel Training (CVJCP) Fee were assessed at \$90.00 instead of \$5.00. The \$85.00 difference should have been assessed to Service Fees (SF). We extended our review and found 45 additional cases with incorrect Civil Judicial & Court Personnel Training Fees and Service Fees; these were corrected promptly by your staff. We recommend verifying that the correct CVJCP fee, \$5.00, and SF fee, \$85.00, are applied to applicable cases in order to stay in compliance with Government Code 51.971.

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,

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, 340th District

The Honorable Commissioners Court
Tom Green County, Texas