

# TOM GREEN COUNTY



San Angelo, Texas

## OFFICE OF THE County Auditor

October 6, 2021

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

Dear Judge Howard,

We recently completed our review of your office's financial records for the months of January 2021 through March 2021. Included in the review were the Treasurer's receipts, Treasurer's deposit reports for Justice of the Peace Precinct 4, Justice of the Peace 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 4 monthly reports. The review included fee collections and cash receipts from iCON (Net Data).

During this review period, we found two receipts on the same case, were back-dated. The receipts had been reversed and reissued in order to correct the payment type tendered. Since these corrections did not affect the dollar amount, the back-dating did not cause an issue with balancing to reports and funds deposited with the Treasurer. However, it does cause gaps in the current period's sequence of receipts, and we have previously prescribed that receipts not be back-dated for any reason. All corrections made through the reversal and reissuance of receipts should be done on the current day's business.

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.

Nathan Craddock  
County Auditor

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

The Honorable Commissioners Court  
Tom Green County, Texas