

TOM GREEN COUNTY



San Angelo, Texas

OFFICE OF THE County Auditor

August 30, 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 October 2020 through December 2020. 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 5 monthly reports. The review included fee collections and cash receipts from iCON (Net Data).

During this review period we found another receipt that was back-dated. When receipts are back-dated, the fee office reports no longer match the reports and funds sent to the Treasurer, and in this instance, the revenue was posted to a different month than when it was received. We have previously prescribed for all offices that receipts should never be backdated, and that requirement has not changed.

In December, 2020, while performing a separate test of the Civil Judicial & Court Personnel Training Fees (CVJCP), we found 51 cases had improper amounts applied. Similarly, any Service Fees (SF) applied to those cases were also incorrect. All cases were corrected by your department in May 2021. We recommend verifying that the CVJCP and SF fees are allocated correctly on future case filings.

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