

TOM GREEN COUNTY



OFFICE OF THE COUNTY AUDITOR

September 12, 2024

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 2022 through September 2023. Included in the review were the Treasurer's receipts and deposit reports for your office, Justice of the Peace, Precinct 4 receipts, receipt journals by fund and fee code, till balance reports, citations count report, scanned citations and warrants, and the Justice of the Peace Precinct 4 monthly reports presented to Commissioners Court. The review included fee collections and cash receipts from iCON (Net Data).

During our review of jail credits issued, we identified seven cases where defendants received jail credit totaling \$3,527.80, but the documentation verifying their incarceration had not been scanned into iCON. Because jail credit carries the same value as cash when resolving cases, it is essential that all related documentation is both accurate and complete.

We recommend that staff scan incarceration records into iCON as soon as they are received. Prompt and consistent documentation not only ensures transparency but also helps verify that credits are applied appropriately and in line with statutory requirements under Articles 45.041 and 45.048 of the Code of Criminal Procedure. Following this process strengthens internal controls by reducing the risk of unauthorized or unsupported credits and improves the County's ability to demonstrate compliance if questioned.

We sincerely appreciate your staff's cooperation throughout this year-long audit and the thoughtful insights shared during our exit interview. The information you provided will be extremely helpful as we prepare for future audit work.

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 style with a long horizontal flourish at the end.

Nathan Craddock
County Auditor

Cc: The Honorable Jay Weatherby
Court

District Judge 340th Judicial District

The Honorable Commissioners

Tom Green County, Texas