

TOM GREEN COUNTY



OFFICE OF THE COUNTY AUDITOR

February 25, 2026

The Honorable Susan Werner
Justice of the Peace, Precinct 1
122 W. Harris Ave.
San Angelo, TX 76903

Dear Judge Werner,

We recently completed our review of your office's financial records for the months of October 2023 through September 2024. Included in the review were the Treasurer's receipts and deposit reports for your office, Justice of the Peace, Precinct 1 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 1 monthly reports presented to Commissioners Court. The review included fee collections and cash receipts from iCON (Net Data).

During our case review of credits issued to defendants, we found two cases in our sample in which jail time served on unrelated offenses was applied toward current convictions in error. Under the Texas Code of Criminal Procedure, jail credit from unrelated cases may be applied only if the conviction occurred on or after September 1, 2021. In these instances, that statutory requirement was not met. To reduce this risk going forward, conviction dates should be carefully verified before any jail credit is applied. Implementing a standardized review step, such as a checklist, would help ensure credits are awarded only when eligibility requirements under the statute have been satisfied.

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 fluid and cursive, written in a professional style.

Nathan Craddock
County Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas