

TOM GREEN COUNTY



San Angelo, Texas

OFFICE OF THE County Auditor

May 17, 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 April 2020 through September 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 4 monthly reports. The review included fee collections and cash receipts from iCON (Net Data).

During the review of your department's warrants, we discovered four cases with active warrants which should have been recalled. Failure to recall these warrants could have led to the arrest of these individuals even though their cases were closed. Your clerks promptly recalled the warrants when we brought them to your attention. We highly recommend running the "Warrants to Be Recalled" report weekly to identify cases to recall in Odyssey and iCON. This will help ensure paid warrants are recalled in a timely manner.

We noticed eight receipts were back-dated. When receipts are back-dated, the fee office reports no longer match the reports and funds sent to the Treasurer. We have previously prescribed for all offices that receipts should never be backdated, and that requirement has not changed. Along with our review referenced above, we have completed our review of your office's monthly reports for the months of September 2020 through March 2021. All monthly reports have been presented to the Commissioner's Court as per LGC 114.004 and approved at the time of this letter.

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