

# TOM GREEN COUNTY



SAN ANGELO, TEXAS

## OFFICE OF THE County Auditor

August 7, 2021

The Honorable J.P. McGuire  
Justice of the Peace, Precinct 2  
3052 N. Bryant Blvd  
San Angelo, Texas 76903

Dear Judge McGuire,

We recently completed our review of your office's financial records for the months of October 2020 through March 2021. Included in the review were the Treasurer's receipts and deposit reports for your office, Justice of the Peace, Precinct 2 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 2 monthly reports. The review included fee collections and cash receipts from iCON (Net Data).

While performing a test of the Civil Judicial & Court Personnel Training Fees, we found 29 cases reflected improper fee amounts. Similarly, any service fees applied to these cases were also assessed the incorrect amount. Upon notification, your department promptly corrected the cases identified. We strongly recommend maintaining due diligence when applying the Civil Judicial & Court Personnel Training Fee to stay in compliance with Government Code 51.971.

Reviewing active warrants, we discovered two closed cases with warrants that were not recalled. This is an improvement since the last review, however given the risk of arrest to these individuals, it is still a significant matter. Once your staff was informed, they recalled both warrants. To aid your staff in identifying warrants to recall, we provided them with a set of procedures. We highly recommend performing these procedures on a weekly basis to help ensure paid warrants are recalled in a timely manner.

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 with a long horizontal line extending from the end.

Nathan Craddock  
County Auditor

Cc: The Honorable Jay Weatherby  
District Judge, 340<sup>th</sup> District

The Honorable Commissioners Court  
Tom Green County, Texas