

# TOM GREEN COUNTY



San Angelo, Texas

## OFFICE OF THE County Auditor

November 3, 2022

The Honorable Eddie Howard  
Justice of the Peace, Precinct 4 124  
West Beauregard  
San Angelo, TX 76903

Dear Judge Howard,

We completed our review of your office's financial records for the months of April 2021 through March 2022. 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 this review period, we found a receipt number was overwritten in the software system when the clerk entered the payment ID as the receipt number. The receipt number field should be generated by the software, only. The ability to change the receipt number is an internal control risk, the integrity of the receipt sequence is an important part of ensuring the proper handling of funds. We recommend that you request a software update from ICON updating the receipt number field to be software generated only, or verify that at a minimum, the system would not allow duplicate receipt numbers to be used.

Also, while balancing the escrow fund on the County's books, we found a payment request was erroneously made twice for Out of County Fees, and the law enforcement agency wouldn't return the funds as the service was actually made, twice. The fund was recompensed with a journal entry transfer of \$90 from your office supplies line item. Additionally, another Out of County service payment request for \$75 was made for a case in which all the fees were waived. This caused another shortage in the escrow fund which was corrected in the same manner. We recommend verifying that funds were received prior to requesting payment for service, and if an appeal was made, that the County hasn't transferred the fees already.

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 fluid and cursive, with a long horizontal flourish at the end.

Nathan Craddock  
County Auditor

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

The Honorable Commissioners' Court  
Tom Green County, Texas