

TOM GREEN COUNTY



113 West Beauregard,
San Angelo, TX 76903

OFFICE OF THE County Auditor

FEBRUARY 15, 2019

The Honorable J.P. McGuire
Justice of the Peace, Precinct 2
5006 Knickerbocker Road
San Angelo, TX 76904

Dear Judge McGuire,

We recently completed our review of your office's financial records for the months of October 2017 through September of 2018. Included in the review were the Treasurer's receipts, Justice of the Peace receipts, Treasurer's deposit reports for Justice of the Peace Precinct 2, receipt journals by fund and fee code, receipt journal reports, till balance reports, warrant status and the Official Justice of the Peace Precinct 2 Monthly Reports.

We noted while matching the paid warrants to the recalled warrants, that one warrant had been paid but never recalled. We highly recommend as part of a supervisory review, that you run an Odyssey report for the warrant fees collected, and verify the warrants were recalled on a regular basis. Creating and using a check list for this detailed procedure will assist in the process.

During the review period the amounts reported on the Office of Court Administration (OCA) Report and the GASB report changed. The accuracy of the reports rely on the disposition date. When a disposition date is backdated, or an assessment is modified retroactively, this changes the previously submitted reports. We highly recommend using a current date on all dispositions and assessment modifications. The prior date may be referenced in the comments.

While researching the GASB 34 changes we noted one case in which the original charge was modified within the charge after the initial assessment was made instead of using the adjustment feature. This leaves no audit trail showing the modifications on the case. In addition, any modifications done within the original charge are dated on the date of the original charge, in other words, backdating an assessment. This in turn, changes the assessed fines and fees in the GASB 34 report. We highly recommend modifying all charges with an adjustment in Odyssey, then the assessment change will be dated as of the current date.

We appreciate your cooperation and willingness to help provide the documentation needed to perform this review. If you have any questions or concerns, feel free to contact us.

Very cordially,

Nathan Cradduck
County Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas