

TOM GREEN COUNTY



San Angelo, Texas

OFFICE OF THE County Auditor

July 30, 2020

The Honorable Fred Buck
Justice of the Peace, Precinct 3
3052 N. Bryant Blvd
San Angelo, Texas 76903

Dear Judge Buck,

We recently completed our review of your office's financial records for the months of October 2019 through December 2019. Included in the review were the Treasurer's receipts and deposit reports for your office, Justice of the Peace Precinct 3 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 3 monthly reports. The review included fee collections and cash receipts from iCON (Net Data).

While performing the receipt sequence testing, we noticed that 73 iCON receipt numbers were skipped during the timeframe under review. Upon further research, we discovered that these iCON receipts were entered to replicate payments on cases that were receipted into Odyssey before the switch to iCON. We understand your intention was to have a complete case payment history in iCON. However, all of these receipts are duplicates of original receipts, do not represent any current payments, and have corrupted the current sequence of receipts in iCON. Not only are these receipts duplicate receipts, but they were also backdated to reflect the original dates of payments receipted before the conversion. The backdating resulted in them appearing to have been skipped in the current period. 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 not ever be backdated, and that requirement has not changed. In addition, if more case history is needed in iCON then we suggest you discuss with NetData an appropriate way to bring that conversion data over. No more duplicate receipts should be entered in iCON.

Along with our quarterly review, we have recently completed our review of your office's monthly reports for the months of October 2019 through April 2020. The full Collections Report is required to be included with all monthly reports presented to the Commissioners' Court to best comply with LGC 114.004. Also, the entire iCON Collections Assessed Report should be included with the monthly report as a replacement for the GASB34 Report available in Odyssey. We found that some of your monthly reports were missing these complete items. We do greatly appreciate that as of the date of this letter, you have already corrected your monthly reports and submitted them to Commissioners Court.

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 Cradduck". The signature is written in a cursive, flowing style.

Nathan Cradduck
County Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas