

# TOM GREEN COUNTY



San Angelo, Texas

## OFFICE OF THE County Auditor

April 24, 2023

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 2022 through June 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, Commissioners' Court minutes, and the Official Justice of the Peace Precinct 4 monthly reports. Along with our quarterly review, we recently completed our review of your office's monthly reports for the months April 2022 through December 2022. The review included fee collections and cash receipts from iCON (Net Data).

We found one cash bond that had been refunded twice, once to the payer and the second time to the defendant. Once we informed your staff, they immediately notified the defendant that the funds were issued in error and were ultimately recovered. The duplicate requests for payment were sent to the Treasurer months apart, by two different individuals. We recommend documenting the procedures for cash bond refunds to review for prior payment, especially noting the payer of the bond.

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