

# TOM GREEN COUNTY



San Angelo, Texas

## OFFICE OF THE County Auditor

August 24, 2023

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

Dear Judge Howard,

We recently completed our review of your office's financial records for the months of July 2022 through September 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 January 2023 through May 2023. The review included fee collections and cash receipts from iCON.

When reviewing receipts and verifying the receipt sequence for the review period, we found one receipt had been backed dated from August 1st, 2022 to July 28th, 2022. When receipts are back-dated, iCON reports from the fee office no longer match the reports and funds sent to the Treasurer. In this instance, an amount was initially receipted for a deferral, only to be reversed and back dated to the previous month because the deferral was denied. We prescribe to all offices that receipts should never be backdated and recommend that actions be entered in current business.

While reviewing your department's warrants, we discovered one case with an active warrant in iCON, with no corresponding warrant in Odyssey. Upon notifying your staff, we were informed that the warrant would be recalled in iCON since it couldn't be located to send to the Sheriff's office. We highly recommend using a checklist procedure to help ensure warrants in iCON are synced with, or reflected, in Odyssey.

There were other minor items we discovered and discussed separately with your staff. If you have any questions or concerns, please feel free to contact us.

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