

TOM GREEN COUNTY



OFFICE OF THE COUNTY AUDITOR

January 24, 2024

The Honorable Thomas Daniel
Justice of the Peace, Precinct 2
5006 Knickerbocker Road
San Angelo, TX 76904

Dear Judge Daniel,

We recently completed our review of your office's financial records for the months of October 2022 through March 2023. Included in the review were the Treasurer's receipts and deposit reports for your office, Justice of the Peace, Precinct 2 receipts, receipt journals by fund and fee code, till balance reports, citations count report, scanned citations and warrants, and the Justice of the Peace Precinct 2 monthly reports presented to Commissioners Court. The review included fee collections and cash receipts from iCON (Net Data).

We reviewed 88 cases that had jail credit applied towards the fines due during the review period. We looked to determine adherence with the conditions and requirements for jail credit laid out in the Code of Criminal Procedure Articles 45.041 and 45.048.

We found 9 cases where jail credits, valued at \$2,621.30, were granted without complete documentation of the defendants' incarceration. Some defendants claimed they were incarcerated in other Counties or State facilities, and they were given credit without confirming that time. Jail credits are applied in these cases with the equivalency of cash in their value to settle their case, so it's paramount to ensure documentation is as accurate and complete as possible. We recommend that you request records from the defendants to verify their time incarcerated meets the conditions allowed in the statutes.

In 7 other cases, jail credits valued at \$2,216.50 were granted to defendants, but should not have been granted based on their conviction dates. The effective date of the relevant statute is September 1, 2021, and the Justice Court Training Manual advises that cases with convictions before that date are not eligible to receive jail credits for time served from another conviction. We recommend exploring other options that may better suit similar cases in the future.

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 style with a long horizontal flourish at the end.

Nathan Cradduck
County Auditor

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

The Honorable Commissioners Court
Tom Green County, Texas