



**DALLAS COUNTY  
COUNTY AUDITOR**

**Memorandum**

**To:** Honorable Judge Valencia Nash  
Justice of Peace, Precinct 1, Place 2

**From:** Darryl D. Thomas *Darryl D. Thomas*  
County Auditor

**Subject:** Special Review Performed on Appeals

**Date:** Issued: September 8, 2016  
Released: September 30, 2016

**Scope**

A limited review was performed in accordance with statutory guidelines and Rules of Civil Procedure on the disposition of appeal bonds and special fund reports of Justice of the Peace, Precinct 1, Place 2.

**Review Procedures**

A partial list of the limited review tests included:

- Reviewed special fund reports for cases with appeal bonds not disbursed
- Examined special fund disbursements to determine if sufficient funds were collected, proper payees paid, and if posting to the JPAS had occurred
- Reviewed disposition of appeal bonds

**FINDINGS**

Appeals – A sample review of civil/small claims/eviction/debt claim cases appealed to the County Courts at Law revealed bonds not transferred to the clerk of the County Courts at Law as required by Rules of Civil Procedure and Government Code Section 27.001(2) including: two appeal bonds totaling \$414 which remain in the justice court's special fund; and, one appeal bond totaling \$1,200 disbursed to the plaintiff by the justice court after entry of judgment by a County Court at Law.

**Status:** *Resolved. Funds were disbursed to the County Court at Law on September 12<sup>th</sup> and 16<sup>th</sup>, 2016.*

**Response:** *As a result of these findings, I have reviewed with the bookkeeper and the chief clerk the law and procedure that must be followed. I have revised our procedures and trained staff on the proper processing of appealed cases. I have revised our written directive for the bookkeeper and chief clerk to ensure our procedures are followed and that no funds are issued without my approval and that all cases on appeal are forwarded with all funds to the County Court at Law.*

*It has always been our standard operating procedure to process appeals timely by sending monies, bill of costs, transcript and original filings to County Court at Law within 24 hours of an appeal bond filing and we will continue to operate within the law and under our established policy.*

**RECOMMENDATIONS**

Appeals – The justice court must immediately send (upon perfection of the appeal) to the clerk (County Clerk) of the county court a certified copy of all docket entries, a certified copy of the bill of costs, and the original papers in the case together with any money in the court registry in accordance with the Rules of Civil Procedure.

**CURRENT FINDINGS/OBSERVATION AND RECOMMENDATIONS**

Finding template numbered 16-JP1.2-01-01 is on file.

**Summary**

The report is intended for the information and use of the department. The limited scope of this review will not necessarily disclose all matters of a material weakness. It is the responsibility of the department to establish and maintain effective internal control over compliance with the requirements of laws, regulations, and contracts applicable to the department.

Priority areas of risk which needs to be addressed include: remitting appeal bonds to the clerk of the County Courts at Law.

Consideration of all issues and weaknesses should be incorporated by the court as a self-assessment tool in testing processing functionality of a new justice court system. Adherence to and follow-through with the recommendations should improve internal control and compliance with Dallas County policies and procedures.

Cc: Darryl Martin, Commissioners Court Administrator