



**DALLAS COUNTY
COUNTY AUDITOR**

Memorandum

To: Honorable Judge Katy Hubener
Justice of Peace, Precinct 4, Place 2

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

Subject: Special Review Performed on Appeals

Date: Issued: September 9, 2016
Released: October 10, 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 4, 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 one bond totaling \$595 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); bond was disbursed to the plaintiff by the justice court after entry of judgment by a County Court at Law.

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-JP4.2-01-01 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.

Area 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
Honorable Judge D'Metria Benson