



**DALLAS COUNTY
COUNTY AUDITOR**

Memorandum

To: Honorable Judge Juan Jasso
Justice of Peace, Precinct 5, Place 2

From: Darryl D. Thomas 
County Auditor

Subject: Special Review Performed on Appeals

Date: Issued: September 9, 2016
Released: October 11, 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 5, 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: six (includes three cases consolidated from other courts after redistricting) appeal bonds totaling \$726 which remain in the justice court's special fund; and, two appeal bonds totaling \$1,285 remain in the justice court's special fund after the disbursement was voided two years after issuance and not reissued. One additional appeal bond (appeal was perfected) with delayed disbursement to the clerk of the County Courts at Law.

Responses: The Bookkeeper is still reviewing and disbursing funds in the special fund bank account. Some of the payment can't be disbursed, due to improper address and unable to locate payee, they are cases over 10 years old as you can see in the Audit.

JP 5-2 is in Agreement with this Report and we will continue to follow the recommendation of the Audit Department and Dallas County policies.

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-JP5.2-01-01 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 improve strengthen internal control and compliance with Dallas County policies and procedures.

Cc: Darryl Martin, Commissioners Court Administrator
Honorable Judge D'Metria Benson