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Honorable Judge Adam Swartz
Justice of Peace, Precinct 3, Place 1
Dallas, Texas

RE: FINAL AUDIT REPORT **Justice of the Peace Precinct 3, Place 1 Audit - FY 2024 and FY2025 (Oct 2024 to Mar 2025)**

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period This audit covered the period of October 1, 2023, through March 31, 2025.

The objectives of the engagement were to determine whether:

1. Ensure all funds were accounted for at the time of the unannounced cash count.
2. Ensure all funds collected were receipted and deposited accurately, completely, timely, and in compliance with statutory requirements.
3. Ensure court costs, fines, and fees were accurately assessed and recorded in compliance with statutory requirements.
4. Evaluate internal controls over financial transactions.

Overall Results

Justice of the Peace Precinct 3, Place 1 did not consistently receipt payments the same day received, or deposit adjustment tills timely.

We appreciate the cooperation of the department and the staff during our review. If you prefer that released reports be emailed to a different (or additional) recipient, please inform me of the name and the change will be made.

Respectfully,

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ISSUED: 7/11/2025
RELEASED: JULY 29, 2025

REPORTABLE FINDINGS

25-IA-JP31-26-01 Cash Count:

A cash count performed during field work revealed three checks, totaling $219, remained unreceipted by the court for over five business days. **Status:** All three checks were receipted in Odyssey on 5/19/2025.

Suggested Actions

- Timely receipt all payments to cases.

Management Action Plan

- Management will more promptly review mail payments to ensure timely receipting.

25-IA-JP31-26-02 Receipt Deposit:

A review of tills, closeouts, and deposits processed during fiscal year 2024 and partial 2025 (October 2024 to March 2025) revealed delays in depositing seven adjustment tills in Odyssey including two adjustment tills that have not been deposited more than six months after the initial till creation date. **Status:** One adjustment till has been deposited.

Suggested Actions

- Review undeposited Odyssey tills with the Justice Court Operations Analyst to resolve and include in Odyssey deposit. This may include the creation of a Request for Payment to move funds from the special fund account to the appropriate fee codes.
- Deposit adjustment tills timely.

Management Action Plan

- Management will review undeposited tills and work with Justice of the Peace Operations team to deposit by the end of July 2025.

cc: Darryl Martin, County Administrator