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Dallas County Auditor

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Honorable Judge Valencia Nash
Justice of Peace Precinct 1, Place 2
Dallas, Texas

RE: FINAL AUDIT REPORT **Justice of the Peace Precinct 1, Place 2 Partial FY2025 (Oct 2024 - Mar 2025)**

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period October 1, 2024, 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

A review of voided computer receipts identified two voided receipts tied to cases that had been deleted. One instance in which a special fund disbursement was issued before the correspo

nding adjustment was posted to the special fund account.

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: 11/11/2025
RELEASED: NOVEMBER 21, 2025

REPORTABLE FINDINGS

25-IA-JP12-35-01 Voided Computer Receipts:

A review of all 51 voided computer receipts revealed two receipts for which the associated case had been deleted. The cases were deleted because they were filed in the incorrect precinct and were deleted more than 50 minutes after the voids were processed in Odyssey.

Suggested Actions

- Ensure compliance with the quick reference guidelines for deleting a case.

Management Action Plan

The staff has been reminded that no refunds should be issued. Our bookkeeping policy below reflects that no refunds should be issued unless there is a statutory requirement or clerical error which must be submitted to the chief clerk and approved by the judge. Our office will continue to use Odyssey's Quick Reference Guides (QRGs) for reference of deleting/restoring cases and continue training and education to avoid errors.

cc: Darryl Martin, County Administrator