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Honorable Judge KaTina Whitfield
Justice of the Peace, Precinct 2, Place 2
Dallas, Texas

RE: FINAL AUDIT REPORT **Justice of Peace Precinct 2, Place 2 Audit - FY 2024 and partial FY2025 (Oct 2024 to March 2025)**

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

The objectives of the engagement were to:

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 to 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 Peace Precinct 2, Place 2 fee amounts were not accurately assessed and collected in accordance with the statute.

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,

Timothy J. Hicks, CPA

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ISSUED: 8/25/2025
RELEASED: SEPTEMBER 23, 2025

REPORTABLE FINDINGS

25-IA-JP22-25.01-01 Fee Compliance:

A sample review of 45 cases with assessments created during fiscal year 2024 and partial fiscal year 2025 (October 2024 to March 2025) revealed two cases in which fee amounts were not accurately assessed and collected in accordance with statute.

Suggested Actions
Periodically review to identify and address any recurring errors or inconsistencies for all court costs, fines, and fee assessments before finalizing case records to ensure compliance with the Code of Criminal Procedures Article(s) 102.072, 102.011(a), 102.030(a)

Management Action Plan
After reviewing the QRGs that reflect the $2 transaction fee, the only one that notates that a transaction fee should be assessed for remaining balances is the ePortal-Partial Payment QRG. We currently do not have an In-person, Partial Payment QRG. I will meet with the Justice Court Coordinator for a possible update to the clerk's partial payment QRG immediately.

cc: Darryl Martin, County Administrator