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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 Audit - FY2025 (April 2025 to September 2025)**

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period April 1, 2025, through September 30, 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, 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
The audit identified control delayed posting of special-fund disbursements.

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: 4/20/2026
RELEASED: JUNE 2, 2026

REPORTABLE FINDINGS

ISS.26-IA-JP12-23.01-04 Special Fund 551:

A review of the five Special Fund 551 disbursements identified three checks totaling $79,978, linked to 55 cases, were not recorded to Odyssey timely. Posting delays ranged from 6 to 27 business days for checks issued in May and from 41 to 84 business days for those issued between June and August.

Suggested Actions

- Ensure all special funds disbursement checks are promptly and accurately posted to Odyssey.
- Ensure the special fund is reconciled up to the current fiscal year and periodically reconcile special fund balances, transactions, and disbursements to the General Ledger.

Management Action Plan

- The disbursements were processed timely and no money was held by the department for any time periods. Recording the cases in Odyssey is good practice and we will follow the process of inputting the information as soon as we get it and not later than 24 hours, but there is no statutory requirement on posting into the system.
- We have completed the reconciliation for the previous years and sent them to our JP analyst for review. We are currently working on the current year and are now up to date. Although trained on special funds, our department needed additonal equipment to perform task efficiently.

cc: Darryl Martin, County Administrator

The report is intended for the information and use of the agency/department. While we have reviewed internal controls and financial reports, this review will not necessarily disclose all matters of material weakness. It is the responsibility of the department to establish and maintain effective internal control over compliance with the requirements of law, regulations, and contracts applicable to the department.