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Honorable Judge Michael Jones Jr.
Justice of Peace, Precinct 4, Place 1
Dallas, Texas

RE: FINAL AUDIT REPORT **Justice of the Peace Precinct 4, Place 1 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, 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 revealed there were no system-enforced or department-developed compensating controls to prevent the same user from receipting, voiding, and re-issuing a receipt. The absence of segregation of duties may enable individuals to commit and conceal unauthorized activity.

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: 10/17/2025
RELEASED: NOVEMBER 3, 2025

REPORTABLE FINDINGS

ISS.25-IA-JP41-34-01 Voided Computer Receipts:

A review of all 126 computer receipts voided between October 1, 2024, and March 31, 2025, and the related procedures, identified that there were no system-enforced or department developed compensating controls to prevent the same supervisor level user from receipting, voiding, and re-issuing a receipt. Four computer receipts were identified that were receipted, voided and reissued by the same user.

Suggested Actions

- Maintain a centralized log of all voided receipts, including attached documentation, for audit purposes.
- Implement system workflows that enforce dual approval before a void is processed.

Management Action Plan

- A log has been created as of 10/27/25 to log all voided receipts.
- A report has been generated to run daily at the end of the day. The report will be reviewed by the Chief Clerk.

cc: Darryl Martin, County Administrator