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Honorable Judge Sasha Moreno
Justice of Peace, Precinct 4, Place 2
Dallas, Texas

RE: FINAL AUDIT REPORT **Justice of the Peace Precinct 4, Place 2 Audit - FY2025 (April 2025 to September 2025)**

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period April 2025 through September 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 results of this review identified no reportable findings. Department management has been informed of all identified gaps in internal controls and any instances of statutory non-compliance. These items were determined to be immaterial in nature as indicated below:

Financial Statement Risks	Internal Control Gaps	* Statutory Non-Compliance
Immaterial	Minimal Risks	Low Number of Non-Compliant Transactions

*Includes Federal Codes/Regulations, Texas State Statutes, Dallas County Codes, and Commissioners Court Orders

This 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.

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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RELEASED: AUGUST 4, 2026