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Honorable Judge Sara Martinez
Justice of the Peace Precinct 5, Place 1
Dallas, Texas

RE: FINAL AUDIT REPORT **Justice of the Peace Precinct 5, Place 1 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 revealed internal control and compliance deficiencies, including missing case documentation, absent management approvals, and untimely deposits.

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: 5/18/2026
RELEASED: JUNE 9, 2026

REPORTABLE FINDINGS

ISS.26-IA-JP51-30.01-02 Special Funds:

Risk Rating: Medium

A sample review of 20 out of 124 special fund check disbursements posted to Odyssey identified six disbursements totaling $7,951 were posted to Odyssey more than five days after issuance.

Suggested Actions

Ensure the special fund is reconciled up to the current fiscal year and periodically reconcile the special fund balance, transactions, and disbursements to the general ledger.

Ensure special fund disbursements and cancellations are accurately and completely posted to cases in Odyssey after the completion of monthly reconciliations.

Management Action Plan and Target Date

Target Date: 5/16/2026

The court has always had an established formal procedure to ensure the timelines of disbursement since an audit from 2018. The bookkeeper transferred twice between JP 1-1 and JP 5-1, and she was unaware of the process. To date, the bookkeeper is well aware of posting timelines. Failure to post disbursements in a timely manner will result in disciplinary actions.

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.