Timothy J. Hicks, CPA
Dallas County Auditor

500 Elm Street
Suite 4200
Dallas, TX 75202

Tel: (214) 653-6472
Fax: (214) 653-6440

Honorable Judge Juan Jasso
Justice of Peace Precinct 5, Place 2
Dallas, Texas

RE: FINAL AUDIT REPORT **Justice of the Peace Precinct 5, 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 audit identified inaccurate case charges and adjustments.

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

Timothy J. Hicks, CPA
County Auditor

ISSUED: 6/12/2026
RELEASED: JUNE 26, 2026

REPORTABLE FINDINGS

ISS.26-IA-JP52-31-01 Reversals and Adjustments:

Risk Rating: Medium

A sample review of 50 out of 1,312 case adjustments identified 22 (44%)cases in which the amount adjusted was inaccurate.

Suggested Actions
Review adjustments to ensure accuracy to the applicable fee schedule and fine that was authorized by the Judge.

Management Action Plan and Target Date
Target Date: 6/17/2026

Department has reviewed all adjustments that were made by clerks since audit and have had meetings with clerks on issues that were found in the audit. We have collectively come up with a plan that chief clerk and accounting clerk will be responsible for converting cases or adjusting any fees with the correct paperwork being scanned in to approve the adjustments. This plan is in effect immediately June 17, 2026.

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.