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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 - FY2024 and partial FY2025 (October 2024 to March 2025)**

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period October 1, 2023, through March 31, 2025.

The objectives of the engagement were to determine whether:

1. Ensure compliance with statutory requirements

2. Evaluate internal controls

3. Verify accuracy and completeness of reporting

4. Review controls over safeguarding of assets

Overall Results

An audit of Justice of the Peace Precinct 5, Place 2 for partial fiscal year 2025 identified improperly assessed fees and delays in portal e-payment deposits. Non-compliance with applicable laws related to the collection of court costs, fines, and fees results in revenue loss on the initial transactions and a further revenue loss on fine amounts due to adjustments by the State Comptroller.

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: 9/8/2025
RELEASED: SEPTEMBER 25, 2025

REPORTABLE FINDINGS

ISS.25-IA-JP52-31.01 Fee Compliance:

A sample review of 45 cases was performed to determine compliance with applicable laws; accurate assessment and collection of court costs, fines, and fees, and proper posting to Odyssey. The following was identified:

- Three cases in which a transaction fee was not assessed and paid for each partial payment collected.
- Two cases in which the collection fee was not accurately assessed.
- One case in which the time payment fee was not assessed and paid.

Suggested Actions

- Ensure a $2 transaction fee is assessed and collected for each payment processed by the court, including partial payments.
- Ensure collection and reimbursement fees are accurately assessed in accordance with Code of Criminal Procedure Article 102 and 103.
- Review judgment dates to ensure the $15 time payment fee is assessed for cases in which payment is made on or after the 31st day following the judgment date.

Management Action Plan

- Re-trained the clerks to assess the $2 transaction fee for all payments.

ISS.25-IA-JP52-31.02 Receipt Deposit Delays:

A review of all tills and deposits processed between October 1, 2023 and March 31, 2025 identified:

- One portal ePayment till was deposited 31 days after the date it was created.

Suggested Actions

- Review undeposited tills daily and timely resolve deposit errors to ensure funds are deposited in accordance with Local Government Code Section 113.022.

Management Action Plan

- Review reports for discrepancies to identify any unreceipted payments.

cc: Darryl Martin, County Administrator