

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

RE: FINAL AUDIT REPORT Justice of the Peace Precinct 4, Place 1 Audit - FY 2024

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period October 1, 2023, through September 30, 2024.

The objectives of the engagement were to determine whether:

1. Ensure compliance with statutory requirements
2. Evaluate internal controls
3. Verification of accuracy and completeness of reporting
4. Review controls over safeguarding of assets

Overall Results

Justice of the Peace Precinct 4, Place 1 did not consistently comply with statutes related to dismissed and disposed cases. The court's special fund balance has not been reconciled to the general ledger since September 30, 2022. As of March 1, 2024, special fund amounts eligible for escheatment have not been sent to the Texas Comptroller of Public Accounts or to the County.

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 Hicks

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ISSUED: 5/21/2025
RELEASED: JUNE 10, 2025

REPORTABLE FINDINGS

ISS.25.JP41.28.01-01 Dismissed Cases:

Fine and fee amounts were not accurately assessed and collected in accordance with the statute on 11 dismissed cases.

Status: As of May 13, 2025, case balances were adjusted in Odyssey to reduce case balances. In addition, the court updated events and added proof of compliance documents in Odyssey.

Suggested Actions

- Review case information for eleven cases to ensure all charges, adjustments, events, and documents are in compliance with statutes and procedures.
- Ensure that official court records are uploaded to Odyssey.

Management Action Plan

- Justice of the Peace 4-1 personnel generates a monthly Odyssey report for management to review dismissed cases to ensure compliance with Odyssey Quick Reference Guides and that all supporting documentation are included.

ISS.25.JP41.28.01-02 DA Dismissed Cases:

There are three DA dismissed cases with financial balances still due to the County. Additionally, there are six cases in which the driver's license holds and removals related to the cases were not processed according to Transportation Code 705 and 706.

Status: As of May 13, 2025, adjustments were processed on three cases to reduce the case balance to zero. Additionally, the driver's license holds were reinstated on the six cases.

Suggested Actions

- Review case information and dismissal orders to ensure documentation supports all charges, adjustments and driver's license hold removals.
- Remove the driver's license hold on the one case pursuant to TC 706.006.

Management Action Plan

- Justice of the Peace 4-1 personnel generates a monthly Odyssey report for management to review dismissed cases to ensure compliance with Odyssey Quick Reference Guides and that all supporting documentation are included.
- Justice of the Peace (JP) operations now send out emails to the JP courts notifying them of discrepancies in disposed cases and Omni holds.

REPORTABLE FINDINGS

ISS.25.JP41.28.01-03 Disposed Cases:

Cases were not appropriately disposed due to the fine and court costs amounts not being fully collected, and case judgments were not docketed in Odyssey.

Status: As of May 13, 2025, the court removed the disposition events in Odyssey for all cases that were disposed with a financial balance due. The court also updated the docket and event information for 85% of the cases in which judgment information was not docketed.

Suggested Actions

- Collect the court costs, fines, and fees assessed for the three cases.
- Periodically review system reports and daily work for accuracy and staff compliance with established policies and procedures.

Management Action Plan

- Justice of the Peace 4-1 personnel trains clerks to follow the Quick Reference Guides for dispositions and to double check their work to ensure they are following correct processes.
- Justice of the Peace (JP) operations now send out emails to the JP courts notifying them of discrepancies in disposed cases and Omni holds.

ISS.25.JP41.28.01-04 Driving Safety Course Dismissals:

There were six administrative dismissals with a driver's safety course in which the fine amount was not assessed according to statute and two cases in which all required dismissal documents were not collected.

Status: As of May 13, 2025, the cases related to six administrative dismissals were updated to reflect the correct case balance.

Suggested Actions

- Review and update the financial information for six cases.
- Review cases prior to and after dismissal to ensure all court costs, fees, and fines were assessed and collected in accordance with applicable state and local laws.
- Ensure all required documentation is received by the court before granting a defendant the opportunity to dismiss a case through a driver's safety course.

Management Action Plan

- Justice of the Peace 4-1 personnel performs the following:
 - Train clerks to follow the Quick Reference Guides for dispositions and to double-check their work to ensure they are following correct processes.

REPORTABLE FINDINGS

- Generate a monthly Odyssey report for management to review dismissed cases to ensure compliance with QRGs and that all supporting documentation are included.

ISS.25.JP41.28.01-05 Special Fund:

The court has not reconciled the monthly special fund balance to the general ledger since September 30, 2022. This is due to a lack of reporting capabilities in Odyssey. As of March 1, 2024, there are funds eligible for escheatment, but it has not occurred. Additionally, four disbursements were not posted to Odyssey.

Status: As of May 13, 2025, two disbursements were posted to Odyssey.

Suggested Actions

- Reconcile special fund balances and transactions from the general ledger against the case management system each month per Local Government Code Section 113.008(f).
- Ensure checks and cancelations are accurately, completely, and timely posted to the case management system.
- Review special fund reports and routinely escheat special funds in accordance with unclaimed property statutes, Property Codes, § 72 and § 76.
- Provide oversight of the special fund functions completed by the staff.
- Forfeit cash bonds in accordance with Code of Criminal Procedure § 22.

Management Action Plan

- Once the special funds process is finalized and approved by the Treasurer's Office and the Justice of the Peace (JP) operations, the JP 4-1 accounting clerk will be trained to follow the Odyssey's Quick Reference Guides. Implementation date is pending final approval.

cc: Darryl Martin, County Administrator