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Honorable Judge Valencia Nash
Justice of Peace Precinct 1, Place 2
Dallas, Texas

RE: FINAL AUDIT REPORT **Justice of the Peace Precinct 1, Place 2 Audit - FY2023 and FY 2024**

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period October 1, 2022, through September 30, 2024.

The objectives of the engagement were to determine whether:

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, completely, timely, and in compliance to 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

Fine and fee amounts were not accurately assessed and collected in accordance with statute. There were also delays in depositing $6,495 in funds with the County Treasurer's Office.

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

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ISSUED: 4/10/2025
RELEASED: APRIL 30, 2025

REPORTABLE FINDINGS

ISS.25-JP12-23-01 Receipt Deposits:

There were delays in depositing $6,495 in funds with the County Treasurer's Office due to the department accepting checks containing errors.

Suggested Actions

- Generate a daily Odyssey Transaction Listing report for disbursements and compare the report to the disbursement file received from the Treasurer's Office to confirm all checks have been posted to Odyssey in the correct amounts and to the correct cases.
- Review pending deposit reports to ensure deposits are applied timely.
- Ensure checks are reviewed carefully and free of error prior to receipting.

Management Action Plan

- Management will ensure that all monies are receipted and deposited by the next business day after the date all monies are received.
- Management will review all checks by the end of the business day to ensure that all accepted checks do not contain clerical errors.
- Staff will be reminded to identify check errors early prior to receipting them.

ISS.25-JP12-23-02 Fee Compliance:

The fine and fee amounts were not accurately assessed and collected in accordance with statute on three cases.

Suggested Actions

- Periodically review case records to ensure the appropriate assessment and collection of court costs, fine and fee amounts occur.
- Ensure charge reductions are appropriately applied to the correct charge account.

Management Action Plan

- Management will ensure that all adjusted fees related to traffic/criminal tickets are assessed properly, including adjustments and cost reductions.
- In civil cases, management will continue to train and inform clerks as to how to properly credit court cost for those granted an inability to pay waiver.

cc: Darryl Martin, Commissioners Court Administration