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 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 - FY2023 and FY 2024**

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period of October 1, 2022, 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

A review of Justice of the Peace Precinct 5 Place 1 for fiscal years 2023 and 2024 revealed inconsistent controls related to receipt adjustments and noncompliance with statutes related to the timely depositing of funds.

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

Timothy J. Hicks, CPA
County Auditor

ISSUED: 3/3/2025
RELEASED: MARCH 25, 2025

REPORTABLE FINDINGS

ISS.25-JP51-30-01 Adjustments:

A sample review of 34 out of 4,283 (0.79%) adjustments processed during fiscal years 2023 and 2024 revealed inconsistent controls resulting in incomplete Odyssey financial records and the disposal of cases with balances due.

Suggested Actions

- Ensure each case has the proper judgment and disposed status recorded in Odyssey.
- Ensure comments and reasons specifying why an adjustment was made are noted in Odyssey.

Management Action Plan

The adjustment tills are open for all of the clerks to make adjustments. Justice of the Peace 5-1 will continue to have in-house training on how to adjust and convert cases. We will have these trainings monthly to ensure cases are being properly noted with comments specifying the reasons for adjustments.

ISS.25-JP51-30-02 Deposit Delays:

A review of deposits processed during fiscal years 2023 and 2024 revealed two out of 470 deposits totaling $9,042 exceeded five business days between the Odyssey receipt date and deposit with the Treasurer's Office.

Suggested Actions

- Develop closeout and balancing procedures emphasizing that funds are to be deposited the next business day after receipt.
- Ensure the deposit is free of errors before being sent to the Treasurer's Office.

Management Action Plan

The suggested actions are procedures followed every day at closeout; however, the only reason for the late deposits during those times was due to the rollout of Odyssey and not having access to the Chase reports needed to balance our deposits. If there are issues with the credit card payments, the bookkeeper notifies the Treasurer’s Office the next business day of the discrepancy. This plan has always been implemented.

cc: Darryl Martin, Commissioners Court Administration