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 Steven Seider
Justice of Peace Precinct 3, Place 2
Dallas, Texas

RE: FINAL AUDIT REPORT **Justice of the Peace Precinct 3, 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 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 the Justice of the Peace Precinct 3 Place 2 for fiscal years 2023 and 2024 revealed receipted funds, including checks, are not timely deposited.

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: 2/4/2025
RELEASED: MARCH 3, 2025

REPORTABLE FINDINGS

ISS.25-JP32-27-01 Receipt Deposit Delays:

A review of deposits processed in fiscal year 2023 and 2024 revealed:

- Six resets totaling $23,436.55, including five related to check deposits, were sent to the Treasurer's Office for deposit six days or more after the Odyssey receipt date.

Suggested Actions
Management should:

- Ensure Odyssey tills are closed the next business day and deposits, especially cash and check deposits, are sent to the Treasurer's Office timely.
- Review pending deposit reports and resolve any issues promptly.
- Provide additional training to the staff.

Management Action Plan
In accordance, with Texas Government Code 113.022, the deposits were deposited with Dallas County Treasurer's Office by the fifth day after the money was received.

cc: Darryl Martin, Commissioners Court Administration