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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 - FY2023 and FY2024**

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

The department was not consistently in compliance with the Local Government Code Sec 113.022(a) due to incomplete records or missing documentation.

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.JP41.28.02-01 Receipt Deposit:

There were delays in depositing $33,684 in funds with the County Treasurer's Office due to the department sending incomplete or missing documentation.

Suggested Actions

- Ensure deposits are balanced and include required documentation prior to transmittal to the Treasurer's Office.
- Review pending deposit reports to ensure funds are deposited timely.
- Provide additional training for staff.

Management Action Plan

- Training for bookkeeping processes shall follow the Odyssey Quick Reference Guides for deposit processes. The finding occurred within months after the implementation of the new case management system with previous bookkeeper.

cc: Darryl Martin, County Administrator