



Audit Report
JUSTICE OF THE PEACE 2
OCTOBER 1, 2012 – MARCH 31, 2013
Status: Final

For action:

Judge Terry Douglas Justice of the Peace Precinct 2

For information:

Jeff May
Shela Vinson

County Auditor
Second Assistant Auditor

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Report Summary

As part of the 2013 Compliance Audit Plan, an audit of the Justice of the Peace 2 was conducted in accordance with Texas Local Government Code §115.002.

The overall objective of the audit was to provide assurance that internal controls are in place to ensure:

- The officer has collected all the money they are obligated to collect
- The money collected was properly remitted to the appropriate party
- All funds are properly managed
- All money is properly accounted for, accurately reported, and adequately safeguarded
- The operations of the office conform to prescribed procedures
- Exposure to potential risk is minimized

The audit scope included an audit of banking, cash receipts and internal controls. The time period audited was October 1, 2012 through March 31, 2013.

Refer to the Observations and Recommendations section, as well as the Appendix for the results of the audit.

This review was not intended to provide absolute assurance on all procedures, activities, or controls. We will continue to examine aspects of the office in compliance with statutes and to provide reasonable assurance that County assets are safeguarded and appropriately managed.

An exit conference with the Justice of the Peace Precinct 2 was held on Thursday, July 25, 2013 to discuss this report.

The time and assistance provided by the Justice of the Peace Precinct 2 and the staff during this engagement is greatly appreciated.

Observations and Recommendations

Observation	Recommendation	Management Response
FINDING NUMBER: 58		
<p><u>Condition:</u> Farmersville ISD was overpaid \$50 on check 2822 for case 02-TP-12-00135; they should not have received any portion of the \$100 contempt charge.</p> <p><u>Effect:</u> The county is due \$50 that was paid to Farmersville ISD.</p> <p><u>Cause:</u> The clerk did not realize that contempt fines are not subject to the 50/50 split of parental failure to attend school cases.</p> <p><u>Criteria:</u> All fees and fines collected should be disbursed to the proper entities.</p>	<p><u>a. Transaction Required:</u> The overpayment of \$50 to Farmersville ISD should be returned, applied to the case and reissued to the county.</p> <p><u>b. Internal Control Change:</u> All fines should be reviewed prior to being input into the system to ensure that they are posted correctly when collected from the customer.</p>	<p><u>Status of Recommendation:</u> We have contacted the school and waiting on their response.</p>

