



Audit Report
JUSTICE OF THE PEACE - PRECINCT 3-2
OCTOBER 1, 2014 – JUNE 30, 2015
Status: Final

For action:

Judge John Payton Justice of the Peace Precinct 3-2

For information:

Jeff May County Auditor
Linda Riggs First Assistant Auditor

Audit Report
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Report Summary

As part of the 2015 Compliance Audit Plan, an audit of the Justice of the Peace - Precinct 3-2 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, 2014 through June 30, 2015.

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 3-2 was held on Wednesday, March 23, 2016 to discuss this report.

The time and assistance provided by the Justice of the Peace Precinct 3-2 and the staff during this engagement is greatly appreciated.

Observations and Recommendations

Observation	Recommendation	Management Response
FINDING NUMBER: 131		
<p><u>Condition:</u> Case #32-TY-12-00144 shows an expungement payment of \$30.00 received on December 1, 2014, but the case is still visible in Odyssey.</p> <p><u>Effect:</u> The state can fine Collin County for non-compliance of an expungement order.</p> <p><u>Cause:</u> An expungement payment was received, however the case was not expunged.</p> <p><u>Criteria:</u> A case should be expunged when payment is received and approved for expungement.</p>	<p><u>A. Transaction Required:</u> Case #32-TY-12-00144 should be expunged from Odyssey.</p> <p><u>B. Internal Control Change:</u> Ensure that expunged cases have actually been expunged from Odyssey.</p>	<p><u>A. Response:</u> This was due to truancy clerk not expunging case before resigning and new truancy clerk not being aware of the case still being open.</p> <p><u>B. Response:</u> Completed</p>

Observation	Recommendation	Management Response
FINDING NUMBER: 132		
<p><u>Condition:</u> There were three closed (either dismissed or disposed) cases reviewed with balances due to the county or payments still shown to be paid out. (Case #32-EV-15-00296, 32-TR-13-00308 & 32-TR-15-01208)</p> <p><u>Effect:</u> Balances shown on closed cases will not be researched and either collected or paid out.</p> <p><u>Cause:</u> Balances on cases are not being identified and resolved prior to closing.</p> <p><u>Criteria:</u> Cases should not be closed (either dismissed or disposed) prior to reviewing financial balances.</p>	<p><u>A. Transaction Required:</u> Outstanding money on these cases should be researched and resolved.</p> <p><u>B. Internal Control Change:</u> Ensure financial records on cases to be closed are handled appropriately prior to closing.</p>	<p><u>A. Response:</u> <u>32-EV-15-00296</u> has a \$40 balance from a \$10 check for an appeal returned as "Account Closed" plus the \$30 NSF charge which leaves a balance of \$40 due to the court. <u>32-TR-13-00308</u> CB Refund check issued to Surety on 5/25/2015. <u>32-TR-15-01208</u> Case dismissed and amount due reversed on 10/08/2015.</p> <p><u>B. Response:</u> All financial balances have been accounted for.</p>