



Audit Report
Justice of the Peace 3-1
July 1, 2011 – December 31, 2011
Status: Final

For action:

Judge Lewis

For information:

Justice of the Peace, Precinct 3-1

Jeff May
Randall Rice
Shela Vinson

County Auditor
First Assistant Auditor
Audit Manager

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Report Summary

As part of the 2012 Compliance Audit Plan, an audit of the Justice of the Peace, Precinct 3-1 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 July 1, 2011 through December 31, 2011.

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 3-1 was held on June 6, 2012 to discuss this report.

The time and assistance provided by the Justice of the Peace, Precinct 3-1 and the staff during this engagement is greatly appreciated.

Observations and Recommendations

Observation	Recommendation	Management Response
<u>12-JP31-Q1-01: Case Analysis</u>		
<p><u>Condition:</u> Case #31-JC-11-00653 was assigned to two separate cases.</p> <p><u>Effect:</u> Duplicate case numbers cause confusion leading to incorrect records and incorrect application and distribution of collections.</p> <p><u>Cause:</u> JP 3-1 manually assigned a case number that had already been assigned to a different case by the system.</p> <p><u>Criteria:</u> In order to maintain integrity over financial and case records, unique case numbers should be system assigned to every case.</p>	<p>a. <u>Transaction Required:</u> All duplicate case numbers should be identified and documented for future reference.</p> <p>b. <u>Internal Control Change:</u> JP 3-1 should use the system generated receipt numbers.</p>	<p><u>Status of corrections:</u> The case that was created in error was administratively closed on 2/24/11 and replaced w/ the correct case #SC-11-261.</p> <p><u>Date Completed:</u> 2/24/11</p> <p><u>Status of procedure change:</u> Do not make adjustments to cases or manually enter cases (other than old AS400 civil cases) that may create a duplicate case.</p> <p><u>Date Implemented:</u> 2/24/11</p>