



**Audit Report**  
**JUSTICE OF THE PEACE - PRECINCT 4**  
**APRIL 1, 2015 – SEPTEMBER 30, 2015**  
**Status: Final**

**For action:**

Mike Yarbrough

Justice of the Peace Precinct 4

**For information:**

Jeff May

Linda Riggs

County Auditor

First Assistant Auditor

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**Report Summary**

As part of the 2015 Compliance Audit Plan, an audit of the Justice of the Peace - Precinct 4 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 April 1, 2015 through September 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 4 was held on Thursday, June 30, 2016 to discuss this report.

The time and assistance provided by the Justice of the Peace Precinct 4 and the staff during this engagement is greatly appreciated.

## Observations and Recommendations

Observation	Recommendation	Management Response
<b>FINDING NUMBER: 153</b>		
<p><b><u>Condition:</u></b> During the audit period, JP-4 did not charge \$0.10 for the Statewide Repository Fee on (15) Driving while License Invalid and Expired Driver's License cases, when the fee should have been assessed.</p> <p><b><u>Effect:</u></b> Collin County has not collected money they should have collected for fees. Therefore, the state did not receive monies that they should have received for the Statewide Repository Fee.</p> <p><b><u>Cause:</u></b> The Statewide Repository Fee was not included on the Odyssey fee tables for the following types of cases: Driving while License Invalid and Expired Driver's License.</p> <p><b><u>Criteria:</u></b> The Statewide Repository Fee is only to be assessed on offenses found in Section 102.022(b) of the Texas Code of Criminal Procedure and Section 102.101(8) of the Texas Government Code and payable upon conviction of a moving violation. The list of moving violations can be found in Title 37, Part 1, Chapter 15, Subchapter D rule § 15.89 of the Texas</p>	<p><b><u>A. Transaction Required:</u></b> The Statewide Repository Fee of \$0.10 should be assessed and disbursed on Driving while License Invalid and Expired Driver's License cases.</p> <p><b><u>B. Internal Control Change:</u></b> Internal controls should be implemented to ensure the fees charged and collected from the public are in line with the approved fee schedule and statutes.</p>	<p><b><u>A. Response:</u></b> As soon as verification was made the correction was implemented.</p> <p><b><u>B. Response:</u></b> Offense code updated. This was an Odyssey issue and updated by the Functional Analyst, Jessica Griffith.</p> <p><b><u>Status of Recommendation:</u></b> Repository Fee for Driving While License invalid and Expired Driver's License cases, have been updated and have the charge the \$0.10 required fee.</p>

Administrative Code. Driving while License Invalid and Expired Driver's License are considered moving violations offenses. Accordingly, the \$0.10 Statewide Repository Fee should have been properly assessed and disbursed for Driving while License Invalid and Expired Driver's License cases.		
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