



Audit Report
JUSTICE OF THE PEACE - PRECINCT 3-1
OCTOBER 1, 2016 – SEPTEMBER 30, 2017
Status: Final

For action:

Chuck Ruckel

Justice of the Peace 3-1

For information:

Jeff May

Linda Riggs

County Auditor

First Assistant Auditor

Audit Report
JUSTICE OF THE PEACE - PRECINCT 3-1
OCTOBER 1, 2016 – SEPTEMBER 30, 2017
Report Summary

As part of the 2017 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 October 1, 2016 through September 30, 2017.

Refer to the Observations and Recommendations section 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 was held on Wednesday, September 19, 2018 to discuss this report.

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

Observations and Recommendations

Observation	Recommendation	Management Response
<p><u>Condition:</u> Sixty-seven (IBC) Issuance of bad check cases were dismissed that did not meet the requirements identified in the court order.</p> <p><u>Effect:</u> Potential loss of revenue to the County.</p> <p><u>Cause:</u> Cases that did not meet the criteria were included in the list of cases presented for dismissal.</p> <p><u>Criteria:</u> Cases should be dismissed in accordance to the stipulations outlined in the court order.</p>	<p>A. <u>Transaction Required:</u> The dismissal status should be reversed on the cases that did not meet the requirements identified in the court order.</p> <p>B. <u>Internal Control Change:</u> Procedures should be in place for review of cases prior to disposal to ensure that the appropriate disposition is issued on each case.</p>	<p><u>A. Response:</u> So much time has passed that these cases now meet the requirement identified in the court order. A reversal would be redundant.</p> <p><u>B. Response:</u> This audit finding has helped us in being more aware of checking our cases twice prior to disposing them</p> <p><u>Status of Recommendation:</u> Pending agreement and approval from the Auditor's office a current dismissal order will be generated and entered in these cases</p>