



**Comprehensive Audit Report
JUSTICE OF THE PEACE - PRECINCT 2
OCTOBER 1, 2020 - SEPTEMBER 30, 2021
Status: Final**

For action:
Jerry Shaffer

Justice of the Peace Precinct 2

For information:
Linda Riggs
Kristine Malone

County Auditor
First Assistant Auditor

**Comprehensive Audit Report
JUSTICE OF THE PEACE - PRECINCT 2
OCTOBER 1, 2020 - SEPTEMBER 30, 2021**

Report Summary

As part of the 2021 Comprehensive Audit Plan, an audit of the Justice of the Peace - Precinct 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, 2020 through September 30, 2021.

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 Wednesday, October 12, 2022 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
<p>Condition: There were 29 cases during the audit period that was incorrectly assessed \$10 for a one-page writ of issuance through eFile. This fee amount does not comply with the approved fee schedule nor the supporting statutes that states the courts shall charge \$5 per page.</p> <p>Effect: Monies were paid in excess of the actual fees that were owed by customers.</p> <p>Cause: The eFile system is set up to assess \$10 for a one-page <i>Writ of Issuance</i> fee.</p> <p>Criteria: Fees collected and processed should be according to the approved fee schedule and statute. The Writ of Issuance fee should be \$5 per page (LGC 118.121(3)).</p>	<p>A. Transaction Required: All overpayments should be refunded to the appropriate customers. Any cases that have been assessed this fee but not yet collected, should be corrected prior to payment.</p> <p>B. Internal Control Change: Justice Courts should make the necessary correction to the fee in eFile and charge the appropriate fees to comply with the approved fee schedule and statutes.</p>	<p>A. Response: This fee has been charged since February 2014 with no prior audit mentions. All cases will be reviewed to determine if fees were charged incorrectly and will follow the recommendation, if needed.</p> <p>B. Response: The statute and fee schedule is \$5.00 per page. The Texas Justice Court Training Center advised using the form provided on their website. In making that change, e-file is charging the correct fee.</p>