



**Comprehensive Audit Report
JUSTICE OF THE PEACE - PRECINCT 3
JANUARY 1, 2021 - SEPTEMBER 30, 2021
Status: Final**

For action:

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Report Summary

As part of the 2021 Comprehensive Audit Plan, an audit of the Justice of the Peace - Precinct 3 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 January 1, 2021 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 3 was held on Wednesday, May 3, 2023, to discuss this report.

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

Observations and Recommendations

Observation	Recommendation	Management Response
<p><u>Condition:</u> During the audit period, 40 cases sampled for writ of issuance were incorrectly assessed \$10 for a one-page writ of issuance through eFile and over-the-counter payment. 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><u>Effect:</u> Monies were paid in excess of the actual fees that were owed by customers.</p> <p><u>Cause:</u> The fee is set up to assess \$10 for a <i>Writ of Issuance</i> fee through the eFile systems and in Odyssey.</p> <p><u>Criteria:</u> Fees collected and processed should be according to the approved fee schedule and statute. The <i>Writ of Issuance</i> fee should be \$5 per page (LGC 118.121(3)).</p>	<p><u>A. Transaction Required:</u> All overpayments should be refunded to the appropriate customers. Any cases that have been assessed this fee but not collected should be corrected prior to payment.</p> <p><u>B. Internal Control Change:</u> Justice Courts should make the necessary correction to the fee in eFile and Odyssey and charge the appropriate fees to comply with the approved fee schedule and statutes.</p> <p>NOTE: as of 5/3/2023 this office has made the necessary changes.</p>	<p><u>A. Response:</u> The Court is assessing and charging the appropriate fees per statute and a refund should not be issued.</p> <p><u>B. Response:</u> Your finding is referring to the writ of possession. The fee has always been set up correctly. In Odyssey, the clerk receipting the payment has to select how many pages and then the fee adjusts according to what the clerk enters. According to statute, "a court may charge \$5 per page for preparing and issuing a writ." Since JP3's business process, prior to the Constables office going live with Civil Serve, was to prepare and issue 2 original writ of possessions and delivering 2 original writ of possessions to the Constables office, we were properly assessing the fees and no corrections are necessary.</p>