



**Comprehensive Audit Report
JUSTICE OF THE PEACE - PRECINCT 4
OCTOBER 1, 2020 - SEPTEMBER 30, 2021
Status: Final**

For action:

Vincent Venegoni Justice of the Peace Precinct 4

For information:

Linda Riggs
Kristine Malone

County Auditor
First Assistant Auditor

**Comprehensive Audit Report
JUSTICE OF THE PEACE - PRECINCT 4
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 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 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 4 was held on Friday, April 28, 2023 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
<p><u>Condition:</u> During the audit period, all 30 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> This fee is set up to assess \$10 for a <i>Writ of Issuance</i> fee through the eFile system 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 yet 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><u>A. Response:</u> Because no prior mention of this has ever been received, we will review all cases and make necessary adjustments as needed. The Court is charging the appropriate fee per statute and refunds will not be issued if one is not merited.</p> <p><u>B. Response:</u> E-file is assessing the correct fee when issuing writs of possession. ODY has two (2) fees to choose from depending on the # of pages the writ has; one fee is for \$5.00 and the other is for \$10.00. Because our forms are 2 pages, we are and have been charging the appropriate fee of \$10 on both e-File and ODY. The statute states, 'a court may charge \$5.00 per page for preparing and issuing a writ'. Therefore, we are abiding by statute and the fee schedule.</p>