

Justice of the Peace, Precinct 1
EXIT CONFERENCE

AUDIT FINDINGS

AUDIT:	1 st to 3 rd Quarters FY15	DATE:	3/2/16
Finding(s)			
No.	Description		
1	Cash Count: <ul style="list-style-type: none">• No Findings		
2	Cash Receipts: <ul style="list-style-type: none">• No Findings		
3	Deposits: <ul style="list-style-type: none">• Receipt #2014-008062-JP1 dated 11/17/2014 records a payment of \$187.00; however, only \$115 was received at the bank. Odyssey shows an adjustment of \$72.00.		
4	Disbursements: <ul style="list-style-type: none">• No Findings		
5	General Controls: <ul style="list-style-type: none">• The Justice of the Peace 1 office does not have any written internal policies addressing procedures over county assets (such as computer, laptops, etc.).		
6	Bank Reconciliations: <ul style="list-style-type: none">• The Justice of the Peace, Precinct 1 has bank/book adjustments on the General Account bank reconciliation that have been outstanding for 3 months as of June 30, 2015.• The May 2015 bank reconciliation for the General Account was received on 6/16/15 (1 day late), and the May 2015 bank reconciliation for the Cash Bond Account was received on 7/02/15 (12 days late).		
Note: The above findings are subject to review and may change.			