



Audit Report
JUSTICE OF THE PEACE - PRECINCT 1
JULY 1, 2013 – SEPTEMBER 30, 2013
Status: Final

For action:

Judge Paul Raleeh Justice of the Peace Precinct 1

For information:

Jeff May
Sheila Vinson

County Auditor
Second Assistant Auditor

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CLERK
COLLIN COUNTY, TEXAS
JUSTICE COURT ONE

Audit Report
JUSTICE OF THE PEACE - PRECINCT 1
JULY 1, 2013 – SEPTEMBER 30, 2013

Report Summary

As part of the 2013 Compliance Audit Plan, an audit of the Justice of the Peace - Precinct 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 July 1, 2013 through September 30, 2013.

The results of the testing of the controls and transactions did not disclose any instances of non-compliance within the scope of the audit. However, the audit was not intended to provide absolute assurance there are no procedures, activities, or controls that could be strengthened. The objective was to provide reasonable assurance County assets are safeguarded and appropriately managed.

An exit conference with the Justice of the Peace Precinct 1 was held on Monday, June 02, 2014 to discuss this report.

The time and assistance provided by the Justice of the Peace Precinct 1 and the staff during this engagement is greatly appreciated.



Date: June 2, 2014

To: Judge Paul Raleeh, Justice of the Peace Precinct 1

From: Jeff May, County Auditor

Subject: Fourth Quarter FY13 Audit

A final audit report showing no instances of non-compliance with County policies or state statutes will be submitted to Commissioners Court for the Justice of the Peace Precinct 1 Fourth Quarter FY2013 audit.

The purpose of this letter is to communicate issues of concern identified during the audit period. This letter will not be submitted as part of the audit report; it will remain confidential and part of the audit work papers.

Fee Verification:

Audit Procedure:

- Verify that fees are collected in accordance with the county fee schedule and state statutes.

Finding:

- The \$25 Timepay fee was not collected on 2 cases that were not paid within 31 days.
- Third party collection fees were charged and collected on fees that were not over 60 days old. Contract is only for fees that are over 60 days past due.

Recommended Action:

- The court should keep track of cases where payments are being made to ensure that the timepay fee is added if payment is not made within 31 days.
- The court should mark cases that go to collections prior to adding new fees in Odyssey to ensure that the calculation is done based on applicable fees.

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JULY 2013
COLLIN COUNTY
JUDGE PAUL RALEEH
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The issues noted above did not warrant including the finding in the audit report; nevertheless, the Justice of the Peace Office should take the corrective action noted to strengthen the internal controls over the calculations of fees.

The assistance provided by the Justice of the Peace's Office in completing this audit is greatly appreciated. Please feel free to contact the Office of County Auditor with any questions.