



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
Shela Vinson

County Auditor

Second Assistant Auditor

FILED
2014 AUG -1 PM 1:27
JUSTICE COURT ONE
COLLIN COUNTY, TEXAS
CLERK

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.

FILED

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.