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JUSTICE COURT ONE
COLLIN COUNTY, TEXAS

BY _____ CLERK



Comprehensive Audit Report
JUSTICE OF THE PEACE - PRECINCT 1
OCTOBER 1, 2017 – SEPTEMBER 30, 2018
Status: Final

For action:

Judge Paul Raleeh

Justice of the Peace Precinct 1

For information:

Linda Riggs

Kristine Malone

County Auditor

First Assistant Auditor

Audit Report
JUSTICE OF THE PEACE - PRECINCT 1
OCTOBER 1, 2017 – SEPTEMBER 30, 2018

Report Summary

As part of the 2018 Comprehensive 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 October 1, 2017 through September 30, 2018.

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 Wednesday, April 1, 2020 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: April 2, 2020

To: Paul Raleeh, Justice of the Peace 1

From: Linda Riggs, County Auditor

Subject: First - Fourth Quarters FY18 Comprehensive 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 1 First - Fourth Quarters FY2018 Comprehensive 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.

Bank Reconciliations

Audit Procedure:

- Compare the ending book balance on Odyssey register to the book balance on the bank reconciliation.

Finding:

- The General account bank reconciliations for February and March 2018 book balances did not reflect the corresponding month ending book balances from Odyssey Financial Manager (OFM).

Recommended Action:

- The book balance reported on bank reconciliations should reflect the OFM balance from the last day of the reconciled month.

Cash Receipts

Audit Procedures:

- Verify that fees and fines charged on each case are assessed correctly.
- Verify that the approved fee schedule is reflective of required fees stated in statute.

Findings:

- Case 01-EV-17-01298 was charged for two citations when only one was issued.
- The approved schedule for Justice Courts does not comply with statute for certified copies. Statute states that the courts shall charge \$2 for first page and \$.25 for each additional page and fee schedule states \$1 for first page.

Recommended Actions:

- Citation fees should only be charged for the corresponding number of citation services requested. JP 1 should ensure that all fees are correct even when cases are e-filed.
- Justice Courts should make the necessary correction to the fee schedule related to copies and charge the appropriate fees to be in compliance with the approved fee schedule and statute.

The issues noted above did not warrant including the finding in the audit report; nevertheless, Justice of the Peace 1 should take the corrective action noted to strengthen the internal controls over bank reconciliations and cash receipts.

The assistance provided by the Justice of the Peace 1 in completing this audit is greatly appreciated. Please feel free to contact the Office of County Auditor with any questions.