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# TRAVIS COUNTY AUDITOR'S OFFICE REVIEW OF THE TRAVIS COUNTY JUSTICE OF THE PEACE, PRECINCT 5 OFFICE

2020

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TRAVIS COUNTY
AUDITOR'S OFFICE

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To: Nicholas Chu
Travis County Justice of the Peace, Precinct 5

From: Patti Smith, CPA
Travis County Auditor

Date: September 28, 2020

Subject: Justice of the Peace, Precinct 5 Statutory Examination

Scheduled as part of our statutory requirements, the Risk Evaluation and Consulting Division (REC) of the Travis County Auditor's Office has completed an examination of Travis County Justice of the Peace, Precinct 5 (JP5) Office. We conducted our examination in accordance with the applicable statutes governing the County Auditor's Office and those relating to County financial and accounting protocols. As a result of our examination, we are providing this report on our findings and recommendations.

## BACKGROUND

Justices of the peace handle both civil and criminal cases, including small claims court, justice court, and administrative hearings. In practical terms, these lawsuits relate mostly to debts, evictions, car accidents, unlawful towing, and property.

Their criminal workload involves disposing of all class C criminal misdemeanor complaints, such as traffic citations. These cases involve assessing and collecting payments, setting contested cases for trial, and pretrial hearings with the county prosecutor.

Other duties include presiding over peace bond hearings, conducting compulsory school attendance trials, and giving warnings required by law to juveniles. They issue warrants for, and conduct hearings concerning, seizure and disposition of cruelly treated animals. Most JPs perform marriage ceremonies as well.

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## SCOPE OF EXAMINATION

This examination included an assessment of the adequacy and effectiveness of the overall system of financial controls in place for the Justice of the Peace, Precinct 5 Office during the period July 1, 2019 to June 30, 2020. This review included examinations of controls over handling and managing collections, disbursements, bank reconciliations, receivables, and liabilities.

## EXAMINATION METHODOLOGY

Our work was based on applying sampling procedures to office records and on verbal and written representations from JP5 staff and management. Sampling relates to examining, on a test basis, evidence supporting the amounts and disclosures in the financial records and statements. The use of sampling techniques would not necessarily disclose all matters in the office's financial statements, financial records, and internal controls that might be material weaknesses or misstatements. Regarding the written and verbal representations made by JP5 personnel, unless otherwise noted in this report, office management maintains that the assertions we relied upon in the examination were correct to the best of their knowledge.

## SUMMARY OF FINDINGS & RECOMMENDATIONS

No significant findings were noted.

## EXAMINATION TEAM

Lisa Denton, CFE, Financial Auditor VI
Tracey Powers, Staff Auditor
Amanda Muehlberg, Staff Auditor

## CLOSING

This report is intended solely for the information and use of the Travis County Justice of the Peace, Precinct 5 Office and the Commissioners' Court. We greatly appreciate the cooperation and assistance received from the management and staff of JP5 during this examination. Please contact us if you have any questions or concerns regarding this report.

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Joe Alvarado, Financial Manager, Justices of the Peace
Travis County Executive Managers
Managers, Travis County Auditor's Office
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