Travis County Justice of the Peace, Precinct 3
Report of Findings and Recommendations
#15-15

August 11, 2015

TRAVIS COUNTY
AUDITOR'S OFFICE

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To: Susan Steeg
Travis County Justice of the Peace, Precinct 3

From: Nicki Riley, CPA
Travis County Auditor

Date: August 11, 2015

Subject: Cash and revenue internal controls review

Scheduled as part of our statutory requirements, Section 115 of the Local Government Code, the Risk Evaluation and Consulting (REC) Division of the Travis County Auditor's Office has completed a limited review of cash and revenue internal controls for Travis County Justice of the Peace, Precinct 3 (JP 3). 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 are lawsuits over debts, evictions, car accidents, unlawful towing, and property.

Their criminal workload involves disposing of all class C criminal misdemeanor complaints, such as traffic citations, issuance of bad check, and others. These cases involve payment, setting contested cases for trial, and pretrial hearings with the county prosecutor.

Other duties include presiding over peace bond hearings, reviewing applications for mental health or chemically dependent commitments, conducting compulsory school attendance trials, giving warnings to juveniles required by law. They issue warrants for and conduct hearings concerning seizure and disposition of cruelly treated animals. Most JP's perform marriage ceremonies as well.

SCOPE OF EXAMINATION

This review included a limited assessment of the adequacy and effectiveness of the internal control structure for cash collections and revenue assessment/remittance in place at JP 3, focusing on collections from July 7, 2015. This included documenting office control protocols, verifying that cash collections were properly safeguarded and deposited, and reviewing revenue assessment processes.

EXAMINATION METHODOLOGY

Our work was based on applying sampling procedures to office records and on verbal and written representations from this office. 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 JP 3's financial statements, financial records, and financial controls that might be material weaknesses or misstatements. In regards to the written and verbal representations made by this office, 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

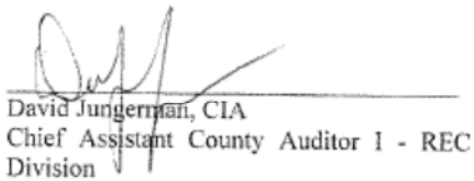
We noted no significant findings during our review.

EXAMINATION TEAM

Amanda Muehlberg, Staff Auditor

CLOSING

This report is intended solely for the information and use of JP 3 and the Commissioners Court. We greatly appreciate the cooperation and assistance received from the management and staff of JP 3 during this review. Please contact us if you have any questions or concerns regarding this report.



David Jungerman, CIA
Chief Assistant County Auditor I - REC Division



Patti Smith, CPA
First Assistant County Auditor



Nicki Riley, CPA
Travis County Auditor

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