Travis County Justice of the Peace, Precinct 4
Report of Findings and Recommendations
#14-26

October 24, 2014

TRAVIS COUNTY
AUDITOR'S OFFICE

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To: Raúl González
Travis County Justice of the Peace, Precinct 4

From: Nicki Riley, CPA
Travis County Auditor

Date: October 24, 2014

Subject: Cash and revenue internal controls review

Scheduled as part of our statutory requirements, particularly those in 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 4 (JP 4). 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

JP 4 hears criminal and civil court cases. Many of these criminal cases relate to misdemeanor traffic violations, whereas many of the civil cases relate to small claims. This office collects fines, fees, and court costs relating to these cases, as well as criminal and civil bond deposits.

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 4, focusing on collections from July 16, 2014. 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 4'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

David Jungerman, Senior Auditor

CLOSING

This report is intended solely for the information and use of JP 4 and the Commissioners' Court. We greatly appreciate the cooperation and assistance received from the management and staff of JP 4 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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