



TRAVIS COUNTY AUDITOR'S  
OFFICE REVIEW OF THE  
TRAVIS COUNTY JUSTICE OF  
THE PEACE, PRECINCT 2  
OFFICE

2020

TRAVIS COUNTY  
AUDITOR'S OFFICE

PATTI SMITH, CPA  
COUNTY AUDITOR



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To: Randall Slagle  
Travis County Justice of the Peace, Precinct 2

From: Patti Smith, CPA  
Travis County Auditor

Date: July 20, 2020

Subject: Justice of the Peace, Precinct 2 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 2 (JP2) 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**

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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, issuances of bad checks, and others. 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, reviewing applications for mental health or chemically dependent commitments, 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.

## **SCOPE OF EXAMINATION**

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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 2 Office during the period May 1, 2019 to April 30, 2020. This encompassed examinations of controls over handling and managing collections, disbursements, bank reconciliations, receivables, and liabilities.

## **EXAMINATION METHODOLOGY**

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Our work was based on applying sampling procedures to office records and on verbal and written representations from the JP2 Office staff. 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 personnel from the JP2 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 & RECOMMENDATIONS**

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No significant findings were noted.

## **EXAMINATION TEAM**

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

## **CLOSING**

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This report is intended solely for the information and use of the Travis County Justice of the Peace, Precinct 2 Office and the Commissioners' Court. We greatly appreciate the cooperation and assistance received from the management and staff of the JP2 Office during this examination. Please contact us if you have any questions or concerns regarding this report.

DocuSigned by:

*David Jungerman*

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David Jungerman, CIA  
Chief Assistant County Auditor II  
Risk Evaluation & Consulting Division

DocuSigned by:

*Patti Smith*

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Patti Smith, CPA  
Travis County Auditor

## REPORT DISTRIBUTION

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Edward Howell, Court Administrator, Justice of the Peace, Pct. 2  
Joe Alvarado, Financial Manager, Justices of the Peace  
Travis County Executive Managers  
Managers, Travis County Auditor's Office  
Examination File