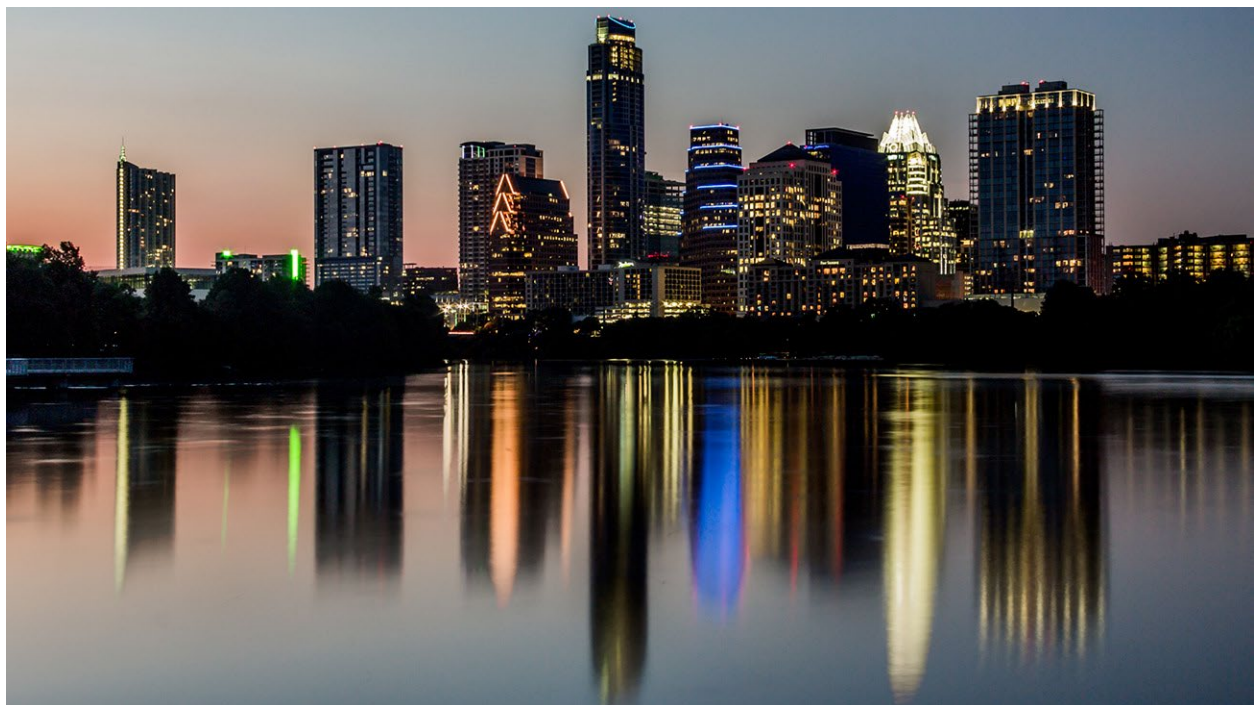


Justice of the Peace, Precinct 4, 2nd Quarter FY26 Continuous Monitoring Report

June 18, 2026



TRAVIS COUNTY
AUDITOR'S OFFICE

PATTI SMITH, CPA
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To: Raul Gonzalez
Judge, Justice of Peace, Precinct 4

From: Patti Smith, CPA
Travis County Auditor

Date: June 18, 2026

Subject: Justice of the Peace, Precinct 4 Continuous Auditing Review for 2nd Quarter

In response to our statutory requirements, the Risk Evaluation and Consulting Division (REC) of the Travis County Auditor's Office performs an audit process termed "continuous auditing" for all five Travis County Justice of the Peace Offices. Implemented by REC's Data Science Group, continuous auditing utilizes data extraction, data analysis, and computer algorithms to create timely, automated auditing processes.

Going forward, we will present our continuous auditing findings on a quarterly basis, by office, utilizing reports like this one. Specifically, this report relates to our audit and review of specific transactions performed by the Travis County Justice of the Peace, Precinct 4 (JP4) Office during the period January 1, 2026, through March 31, 2026. We conducted our review 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 review, we are providing this report detailing our findings and recommendations.

BACKGROUND

Justices of the Peace (JP) 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 Class C criminal misdemeanor complaints, such as traffic citations and issuance of bad checks. These cases involve collecting payments, setting contested cases for trial, and pretrial hearings with the county prosecutor.

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

EXAMINATION METHODOLOGY

We used data analytics to review all transactional data collected by the JP's Odyssey court management system for the three months ended March 31, 2026. Our analysis was based on applying analytical models to the stored records to perform automated audit processes. These automated processes include:

- 1) verification receipts are deposited with the bank
- 2) timeliness of deposit
- 3) verification of proper remission of revenues to the Treasurer's Office
- 4) timeliness of revenue remittance
- 5) reasonableness and internal controls for voided receipts
- 6) verification arrest fees are posted to the proper jurisdiction
- 7) verification adjustments are supported by proper documentation

Upon completion of these automated processes, the results are reviewed by the senior auditor responsible for the review. The Data Science Group regularly monitors and updates the noted automated processes as well.

SCOPE OF EXAMINATION

Our continuous auditing processes for this office include examinations of receipts, revenue remission, voids, and arrest fees for all applicable transactions conducted in the three months ended May 31, 2026. During the examination period, 3,705 receipts were created totaling \$519,045, 16 voids were issued, 1,180 adjustments were completed for \$232,357, and 1,286 arrest fees were assessed totaling \$6,430.

SUMMARY OF FINDINGS

During our review of JP4, we noted that ten arrest fees were applied to the incorrect jurisdiction. JP4 personnel corrected these items upon disclosure.

EXAMINATION TEAM

David Jungerman, Senior Auditor
Conner Wanees, Lead Auditor
REC Data Science Group

CLOSING

This report is intended solely for the information and use of your office and the Commissioners' Court. We greatly appreciate the cooperation and assistance received from the management and staff of the Justice of the Peace, Precinct 4 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 – REC
Division

Signed by:

Patti Smith

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Patti Smith, CPA
Travis County Auditor

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