

The background features a complex geometric design. On the left, there are several overlapping, semi-transparent red cubes and rectangular prisms of various sizes, creating a 3D effect. A large, white, diagonal shape, resembling a stylized 'Z' or a series of connected triangles, cuts across the center from the top-left to the bottom-right. This white shape is set against a dark red background. To the right of the white shape, there are several light grey, trapezoidal shapes that appear to be floating or attached to the white structure. The overall color palette is dominated by shades of red, white, and grey.

Travis County Auditor's Office Exit Audit for the Justice of the Peace, Precinct 3

March 14, 2019

TRAVIS COUNTY
AUDITOR'S OFFICE

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To: Sylvia Holmes
Justice of the Peace, Precinct 3

From: Patti Smith, CPA
Travis County Auditor

Date: March 14, 2019

Subject: Exit examination

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 an exit examination of the Travis County Justice of the Peace, Precinct 3 (JP 3) Office. This examination was conducted in conjunction with the election of a new Justice of the Peace for this 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 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 examination included a complete fixed asset inventory and a limited security review for the prior administration.

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 regard 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

During this examination, we reviewed only the records of the prior administration of this office. No assessment was made of the new JP's records or internal controls; nor were significant findings noted relating to the prior administration. In addition, all fixed assets assigned to this office as of December 14, 2018 were physically verified.

EXAMINATION TEAM

David Jungerman, CIA, Senior 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
Travis County Auditor

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