



COUNTY OF EL PASO  
OFFICE OF THE COUNTY AUDITOR

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08-03

August 3, 2021

The Honorable Stephanie Fritze  
Justice of the Peace, Precinct 7  
435 E. Vinton Rd, Suite C  
Vinton, Texas 79281

Dear Judge Fritze:

The County Auditor's Internal Audit division performed an audit of the Justice of the Peace, Precinct Number 7 (JP7) financial records to determine if internal controls are adequate to ensure proper preparation of the JP7 financial reports. Policies, procedures, and regulations were also reviewed to ensure processes are documented, operating and efficient.

The audit report is attached. We tested eight financial controls and two operating controls with a total of 179 samples. There were no findings noted as a result of the audit procedures. We wish to thank the management and staff of JP7 for their assistance and courtesies extended during this audit.

Because of certain statutory duties required of the County Auditor, this office is not independent in regard to your office, as defined by AICPA professional standards. However, our audit was performed with objectivity and due professional care.

Respectfully,

Edward A. Dion  
County Auditor

EAD:HM:ya

cc: Mrs. Betsy Keller, Chief Administrator



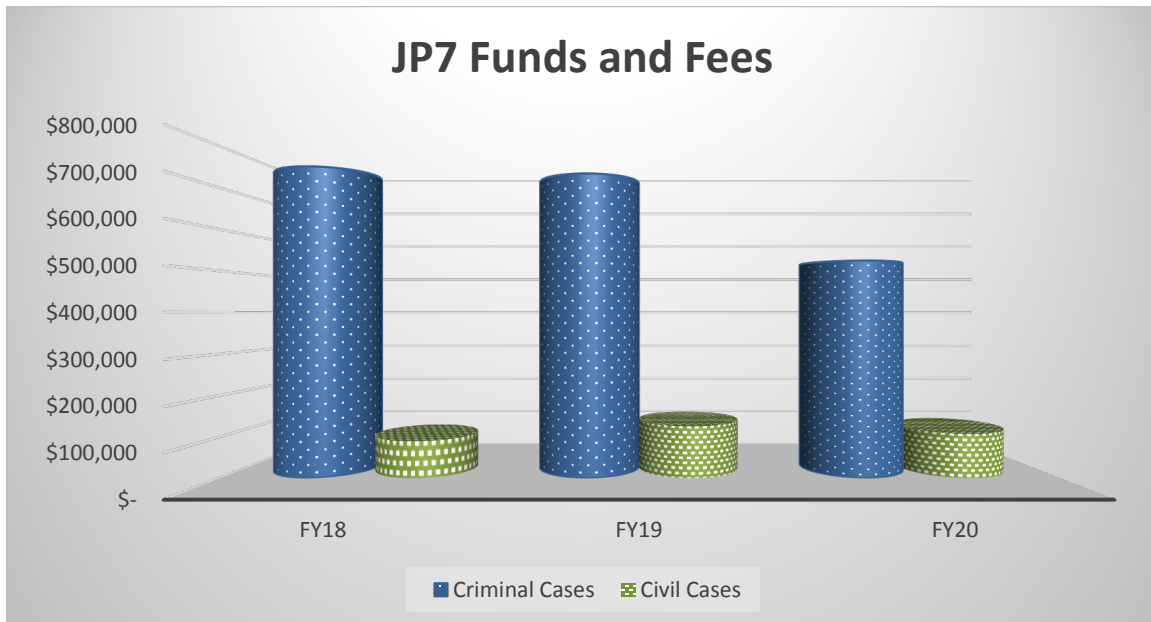
**Justice of the Peace, Precinct Number 7  
For the Period of June 2020 to May 2021**



**EXECUTIVE SUMMARY**

**BACKGROUND**

Justices of the Peace are elected officials and serve four year terms. Precinct 7 (JP7) has judicial power over criminal cases involving minor offenses under their jurisdiction and civil matters where the amount in controversy does not exceed \$20,000. The current judge was elected January 2019. Other duties include issuing search and arrest warrants and the performance of marriage services. Funds and Fees collected for fiscal years 2018, 2019, and 2020 are illustrated below. Due to the Covid-19 pandemic, there was a drop in warrants executed and scheduled courts dates which caused a decrease in collections for FY20. Although the office was closed to the public, payments were accepted via mail and phone, and court was held virtually.



Source: Annual Funds and Fees reports

The audit was performed by Hadi Medina, internal auditor. The scope of the last audit performed was June 2019 to May 2020 and the related audit report was issued August 14, 2020, with no findings.

**AUDIT OBJECTIVES**

The audit evaluated the adequacy of controls and processes to achieve key business objectives related to JP7 financial reports. Following are the business objectives and related control assessment.

<b>Business Objective</b>	<b>Control Assessment</b>
1. Adherence to documented policies and procedures	Satisfactory
2. Court order compliance in dismissed cases	Satisfactory
3. Proper posting of jail time credits	Satisfactory
4. Functioning appropriate cash controls	Satisfactory
5. Timely deposits of collections in accordance with <i>Local Government Code (LGC) 113.022</i>	Satisfactory
6. Adequate controls of interpreter services payments	Satisfactory
7. Functioning appropriate void controls	Satisfactory
8. Accuracy of mail log information and timely posting to Odyssey	Satisfactory
9. Appropriate and timely posting of manual receipts to Odyssey	Satisfactory
10. Judge's education compliance with <i>Government Code (GC) § 27.005</i>	Satisfactory



**Justice of the Peace, Precinct Number 7  
For the Period of June 2020 to May 2021**



**EXECUTIVE SUMMARY**

**SCOPE**

The scope of the audit is from June 2020 through May 2021. Due to the Covid-19 pandemic and the associated Stay Home Work Safe order, a surprise cash count was not conducted.

**METHODOLOGY**

To achieve the audit objectives we:

- Reviewed policies, procedures, and applicable statutes for proper documentation and updates.
- Tested a sample of dismissed cases for court order compliance and supporting documentation.
- Tested a sample of cases with jail time credit to verify jail time served and supporting documentation in Odyssey.
- Traced and tested a sample of deposit slips to Munis for compliance with *LGC §113.022*
- Tested all interpreter services invoices for proper authorization and documentation.
- Tested all void transactions in Odyssey for legitimacy of transactions and management verification.
- Tested a sample of mail logs to determine deposit completeness, accuracy, and timeliness.
- Tested a sample of manual receipts for appropriate and timely posting.
- Reviewed Judge’s training certificates for compliance with *GC §27.005*.

**RESULTS**

Listed below are controls and findings summaries, with findings listed from highest to lower risk.

<b>Control Summary</b>	
<b>Good Controls</b>	<b>Weak Controls</b>
<ul style="list-style-type: none"> <li>• Maintain and follow department policies and procedures (Obj. 1)</li> <li>• Proper documentation on dismissed cases (Obj. 2)</li> <li>• Posting and documentation of jail time credit by Sheriff’s Office (Obj. 3)</li> <li>• Cash handling procedures (Obj. 4)</li> <li>• Timely deposit controls (Obj. 5)</li> <li>• Interpreter services invoice controls (Obj. 6)</li> <li>• Void controls and procedures (Obj. 7)</li> <li>• Mail log controls (Obj. 8)</li> <li>• Manual receipt controls (Obj. 9)</li> <li>• Compliance with educational requirement (Obj. 10)</li> </ul>	
<b>Findings Summary</b>	
None	

**INHERENT LIMITATIONS**

This financial review was designed to provide reasonable assurance that the internal control structure is adequate to safeguard the County’s assets from loss, theft, or misuse. The County’s internal control structure is designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of implementing the controls should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires the use of estimates and judgment by management. Because of the inherent limitations in any system of internal controls, errors or irregularities may occur and not be detected.

**CONCLUSION**

JP7 has implemented improvements in their operations and have met all of the objectives of this audit.