



COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

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01-03

January 4, 2023

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

Dear Judge Fietze:

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 four financial controls and one operating control with a total of 92 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,

A handwritten signature in blue ink that reads "Edward A. Dion".

Edward A. Dion
County Auditor

EAD:HM:ya

cc: Mrs. Betsy Keller, Chief Administrator



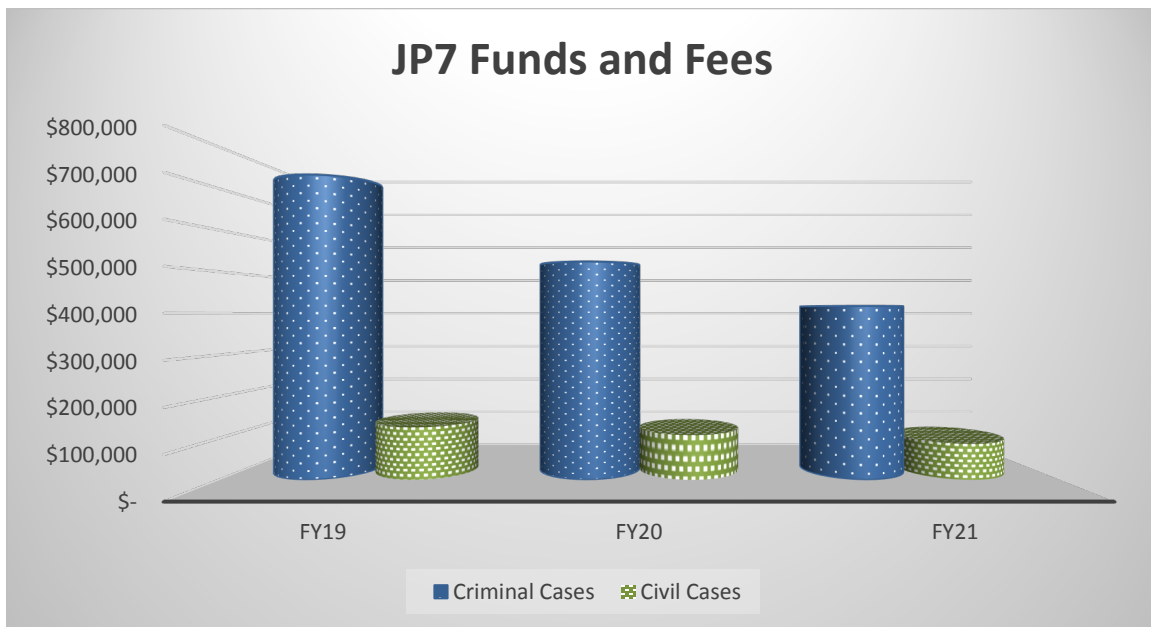
**Justice of the Peace, Precinct Number 7
For the Period of June 2022 to November 2022**



EXECUTIVE SUMMARY

BACKGROUND

Justices of the Peace are elected officials and serve four-year terms. Justice of the Peace 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 in November 2018, took office in January 2019 and her term ended on December 31, 2022. A new judge was elected and will begin their term in January 2022. Other duties include issuing search and arrest warrants and the performance of marriage services. Funds and Fees collected for fiscal years 2019, 2020, and 2021 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 and FY21. 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 2021 to May 2022 and the related audit report was issued July 18, 2022, 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.

Business Objective	Control Assessment
1. Adherence to documented policies and procedures	Satisfactory
2. Court order compliance in dismissed cases	Satisfactory
3. Functioning appropriate cash controls	Satisfactory
4. Appropriate and timely posting of manual receipts to Odyssey	Satisfactory
5. Accuracy of mail log information and timely posting to Odyssey	Satisfactory



**Justice of the Peace, Precinct Number 7
For the Period of June 2022 to November 2022**



EXECUTIVE SUMMARY

SCOPE

The scope of the audit is from June 2022 through November 2022.

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.
- Performed as surprise cash count in accordance with *Local Government Code §115.0035*.
- Tested a sample of manual receipts for appropriate and timely posting.
- Tested all mail logs to determine deposit completeness, accuracy, and timeliness.

RESULTS

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

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"> • Maintain and follow department policies and procedures (Obj. 1) • Proper documentation on dismissed cases (Obj. 2) • Cash handling procedures (Obj. 3) • Manual receipt controls (Obj. 4) • Mail log controls (Obj. 5) 	
Findings Summary	
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 met all objectives of this audit and continues to operate with effective internal controls.