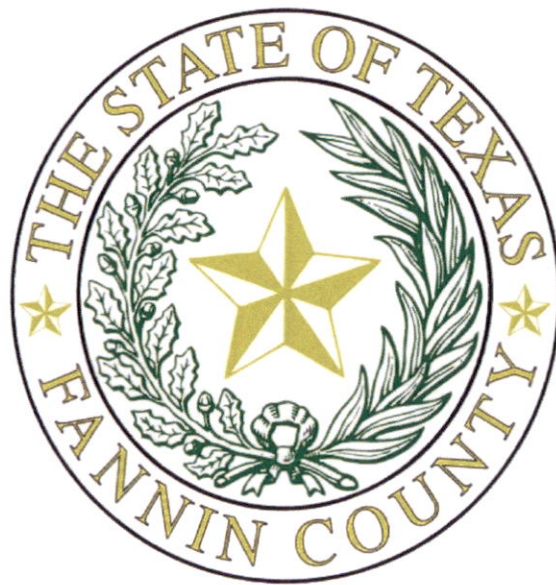


COUNTY AUDITOR'S REPORT

Justice of the Peace, Precinct 2 Office

October 1, 2022 – September 30, 2023



June 14, 2024

Alicia Whipple

Fannin County Auditor

Julie Criswell

Fannin County Assistant Auditor

Internal Audits



OFFICE OF THE
COUNTY AUDITOR

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June 14, 2024

Honorable Judge Bob Clemons
Justice of the Peace, Precinct 2
111 W. Collins St
Leonard, Texas 75452

Honorable Judge Bob Clemons:

Attached is the Internal Auditor's final report labeled Justice of the Peace, Precinct 2. The audit covered the period October 1, 2022 through September 30, 2023. The internal audit was performed from March 25, 2024 through June 14, 2024. In order to reduce paper usage, a hard copy will not be sent through in-house mail except to the auditee.

If you prefer that released reports be emailed to a different (or additional) recipient, please inform me of the name and the change will be made.

Respectfully,

Julie Criswell

Assistant Auditor, Internal Audits

Attachment: Quarterly Audit Report, Justice of the Peace, Precinct 2

Fannin County Auditor's Office mission is to provide responsible, progressive leadership by accomplishing the following:

- Comply with applicable law and regulations
- Safeguard and monitor the assets of the County utilizing sound fiscal policies
- Assess risk and establish and administer adequate internal controls
- Accurately record and report financial transactions of the County
- Ensure accurate and timely processing of amounts due to County employees and vendors
- Set an example of honesty, fairness, and professionalism for Fannin County government
- Provide services with integrity
- Work in partnership with all departments to resolve all issues of the County
- Strive to utilize the latest efficient and effective technology in the performance of tasks
- Provide technical support and training in the development, implementation, and maintenance of information systems
- Hold ourselves accountable to the citizens of the County at all times
- Be responsive to the elected officials and department heads of Fannin County

The objectives of this audit are to:

1. Ensure compliance with laws, regulations, contracts, policies, plans and procedures.
2. Evaluate internal controls over safeguarding of assets.
3. Reliability and integrity of the information.
4. Verification of accuracy and completeness of reporting.

The scope of the internal audit encompassed the financial records and administrative procedures related to the Justice of the Peace, Precinct 2. The internal audit included, but not limited to, the books, accounts, reports, dockets, education, bonds and records of the Justice of the Peace, Precinct 2.

As part of the procedures we:

- Reviewed the Judge's bond to ensure compliance with GC 27.001
- Reviewed the Chief Clerk's bond and notary bond to ensure compliance with GC 27.002 and GC 27.056
- Reviewed educational hours to ensure compliance with GC 27.005
- Reviewed a sample of daily deposits to ensure that amounts deposited agreed with the daily reports and were deposited on a timely basis in compliance with LGC 113.022.
- Observed the office and interviewed staff members for proper internal controls.
- Interview staff members to get an understanding of office's work environment.

BACKGROUND

The justice of the peace is elected for a term of four years from each justice precinct in the county (a precinct may have more than one justice of the peace). The justice of the peace is the presiding officer of the justice court and the small claims court. The justice of the peace has jurisdiction over minor misdemeanor offenses (Class C), and in civil matters where the amount in controversy does not exceed \$20,000. A variety of civil process, as well as arrest and search warrants, can be issued by the justice of the peace. The justice of the peace also sits as judge of the small claims courts, in actions for the recovery of money, which does not exceed \$10,000.

The justice of the peace may also preside over hearings pertaining to suspension of driver licenses and conduct other hearings and inquests. The justice of the peace may conduct marriage ceremonies and serves as ex officio notary public for the precinct. The justice of the peace has administrative and financial duties concerning the keeping of records and fee and expense reports.

EXAMINATION METHODOLOGY

Our work was based on applying sampling procedures to the office records and on verbal and written representations from the Justice of the Peace, Precinct 2 office. Sampling relates to the 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 financial controls that might be material weakness or misstatements. In regard to the written and verbal representations made by personnel from the Justice of the Peace, Precinct 2 office, unless otherwise noted in this report, office management maintains that the assertions we relied upon in the examination were correct.

SUMMARY OF FINDINGS/RECOMMENDATIONS

A review of the Justice of the Peace, Precinct 2 from October 1, 2022 through September 30, 2023 revealed the findings listed below with recommendations:

Receipting and Depositing

The Code of Criminal Procedure, Chapter 103, Payment, Collection, and Recordkeeping, it states in article 103.010 Receipt Book:

“(b) An officer who collects fines or fees in a criminal case shall give the person paying the money a receipt from the receipt book. The receipt must show:

- (1) the amount of money paid;
- (2) the date the money was paid;
- (3) the style and number of the case in which the costs were accrued;
- (4) the item of costs;
- (5) the name of the person paying the money; and

(c) Instead of a receipt book, each officer collecting fines or fees in criminal cases for the county may maintain the information listed in Subsections (b) (1) – (5) in a computer database. The officer shall provide a receipt to each person paying a fine or fee.”

Finding 1: The office is not in compliance with the Code of Criminal Procedure by receipting all payments that are being submitted to the court. During the time of the audit, two traffic cases were identified with payment discrepancies. One traffic case from July 18, 2023 with no record of payment activity was disputed by a patron who notified another Jp precinct the ticket had been paid at Jp2 previously. After further investigating this case, the chief clerk at Jp2 found the missing \$299 cash payment and record of deferred disposition paperwork (not generated from Odyssey but hand written and hand dated) found in an old bank bag stored in a supply cabinet in the back of the Jp2 office (this location is not the payment area for any other payment collection). The second traffic case is currently being investigated. As collections are received they must be posted into Odyssey to the corresponding case. An electronic receipt must be issued and given to the paying patron in every circumstance.

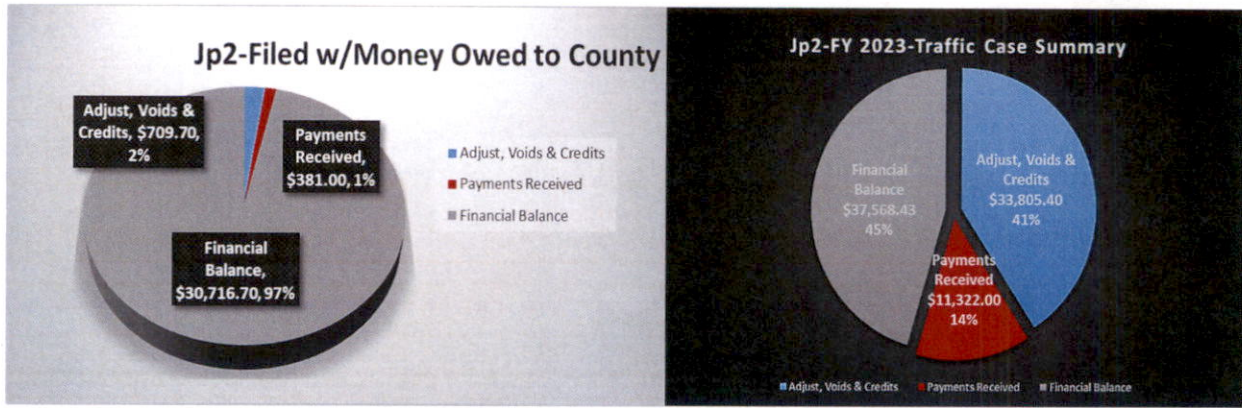
In accordance to the Local Government Code, Chapter 113, Management of County Money, section 113.022, Time for Making Deposits:

“(a) A county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received. However, in a county with fewer than 50,000 inhabitants, the commissioners court may extend the period during with funds must be deposited with the county treasurer, but the period may not exceed 15 days after the date the funds are received.”

Justice of the Peace, Precinct 2 has a policy to deposit collections weekly to the auditor’s office. At the end of each week the till balance, transaction report and credit card transaction reports are delivered to the Assistant Auditor’s office for reconciliation. After reconciliation is complete, the Jp2 revenue collected for the corresponding week is given to the Treasurer for deposit.

Finding 2: During the audit, statistical analysis was used to identify all money owed to the county is not actively being collected by the Jp2 office. The audit included a review of all traffic cases during the time period of October 1, 2022-September 30, 2023. A total of 119 cases were identified with money owed to the county from unpaid traffic citations. Of the 119 cases a total balance of \$30,716.70 is pending. During the fiscal year 2023, traffic cases with a balance owed totaled \$37,568.43 (45%) this included the addition of traffic cases sent to collection, deferred disposition and driver safety course cases.

*Jp2-TRAFFIC CASE SUMMARY											
	Dismissed	Paid Fine	Collection Agency	Deferred Disp Granted	Driver Safety Course	Partial Payment of Fine	Disposed	Appealed (Credit + Balance Owed)	Pending	Filed w/Money Owed to County	Total
Traffic Counts											
# of Cases	107	21	19	11	4	0	0	0	0	119	281
# w/Payments	21	21	0	9	3	0	0	0	0	5	59
% of Cases w/Payments	19.63%	100.00%	0.00%	81.82%	75.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	21.00%
Traffic Fines & Fees											
Adjust, Voids & Credits	\$31,630.10	\$0.00	\$70.20	\$1,255.00	\$140.40	\$0.00	\$0.00	\$0.00	\$0.00	\$709.70	\$33,805.40
Payments Received	\$3,341.00	\$4,985.00	\$0.00	\$2,183.00	\$432.00	\$0.00	\$0.00	\$0.00	\$0.00	\$381.00	\$11,322.00
Financial Balance	\$0.00	\$0.00	\$5,471.73	\$836.00	\$544.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,716.70	\$37,568.43
Total	\$34,971.10	\$4,985.00	\$5,541.93	\$4,274.00	\$1,116.40	\$0.00	\$0.00	\$0.00	\$0.00	\$31,807.40	\$82,695.83

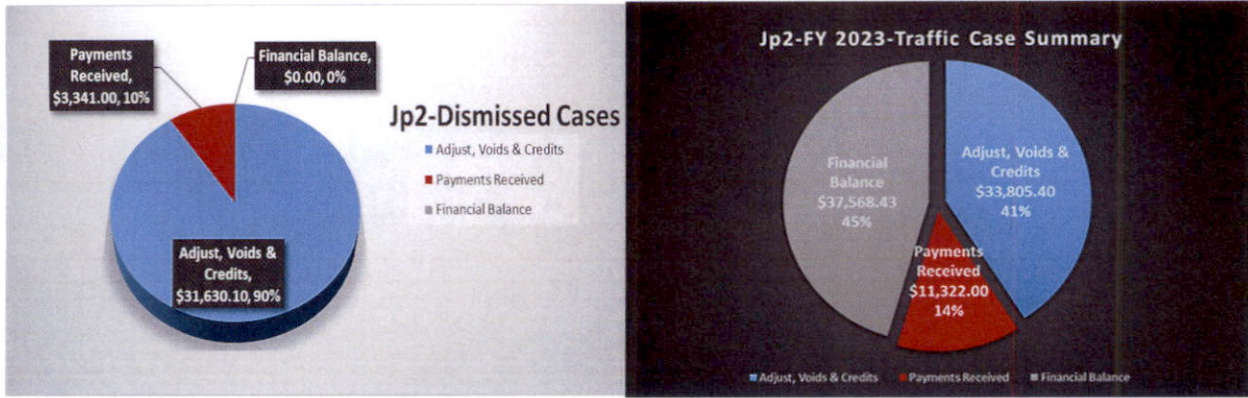


FY 2023-Traffic Cases Filed (Pending)													Total
	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	
Count	4	1	1	5	3	14	20	15	16	7	16	17	119
% of Total Count	3.36%	0.84%	0.84%	4.20%	2.52%	11.76%	16.81%	12.61%	13.45%	5.88%	13.45%	14.29%	
Revenue	\$1,286.00	\$129.00	\$384.00	\$1,061.00	\$712.00	\$4,024.90	\$5,445.90	\$3,862.00	\$3,976.00	\$1,424.00	\$4,233.90	\$4,178.00	\$30,716.70
Total Traffic Fine Revenue Issued						\$82,695.83							
% of Total Traffic Fine Revenue Filed w/Financial Balance						37.14%							

Recommendation would be to have chief clerk implement reports to aid in identifying pending cases in an effort to improve managing collection activity. These reports are utilized at other Justice of the Peace offices in Fannin County and can be shared with the Jp2 office.

Finding 3: During the audit, statistical analysis was used to identify the Jp2 office adjusted, voided or credited a total of \$33,805.40 (41%) of the total traffic cases during fiscal year 2023. 107 cases were dismissed with payments received totaling \$3,341 (9.55%) and the remaining fines and fees totaling \$31,630.10 (90.45%) showed adjustments, voids and/or credits. 60 of the dismissed cases were made between April 23, 2023-April 26, 2023, totaling \$21,469.80 in adjustments. Payment types received included the following: 2 online cc, 1 cc in person, 10 cash payments, 1 check in person, 6 money orders by mail, 2 money orders in person and 1 cashier's check. The majority of the cases were dismissed as deferred disposition with little to no collection activity and in most instances the supporting documentation is missing from the case.

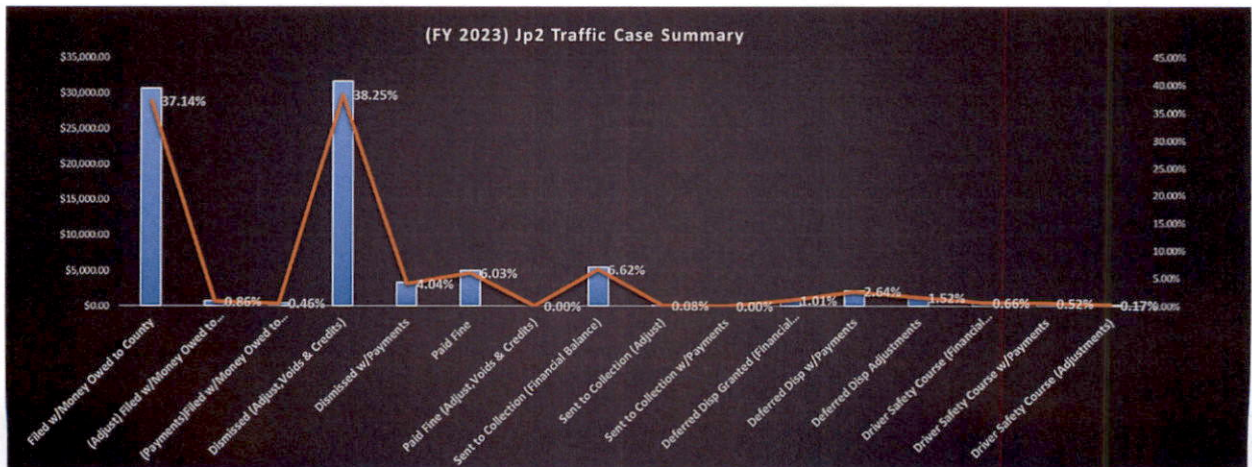
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Recommendation would be to have chief clerk attach supporting documentation to dismissed cases like deferred disposition completion certificates, driver safety course certificates, copies of insurance cards submitted, etc. In addition, consider charging for these services rather than adjusting fees off. The other Fannin County Justice of the Peace precincts charge for deferred disposition and driver safety course. In almost every case audited for the fiscal year 2023 the fee's for deferred disposition and driver safety courses were adjusted off with no supporting documentation and/or comments noted in the case.

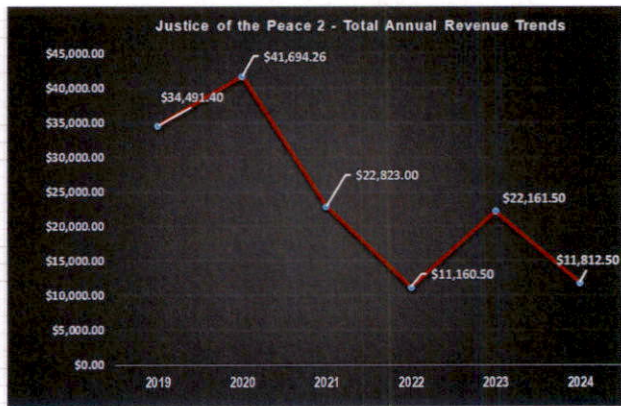
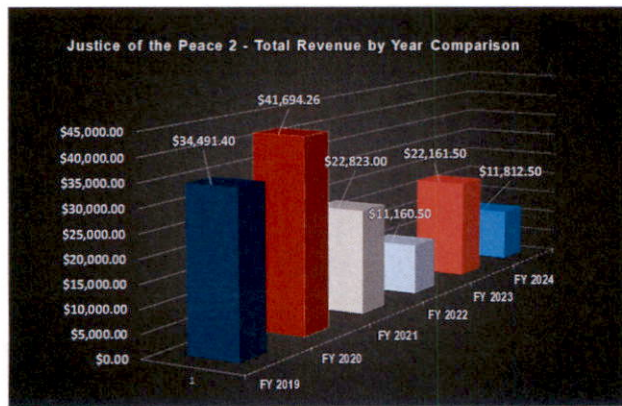
Finding 4: During the audit, statistical analysis was used to identify total traffic citations fines and fees paid for Jp2 totaling \$11,322 (14%) of the total traffic fines and fees for the fiscal year 2023. The office collected revenue for 21 (7.47%) paid fine traffic cases totaling \$4,985 (6.03%). The remaining FY 2023-Total Traffic Fines & Fees with no payment activity totaled \$71,373.83 (86%).

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Total	\$34,971.10	\$4,985.00	\$5,541.93	\$4,274.00	\$1,116.40	\$0.00	\$0.00	\$0.00	\$0.00	\$31,807.40	\$82,695.83



Recommendation would be to have the chief clerk outline best practices for this office to effectively manage collection activity for traffic cases. Prior years, 2020 Jp2 collected \$41,694, during the years of 2021-2023 total revenue declined significantly. In 2021, total revenue declined 45.26% from prior year. In 2022, total revenue declined 51.10% from 2021 and 73% compared to 2020. In 2023, the total revenue increased \$11,001 (98.57%) from 2022 or when compared to 2020 a reduction of -\$19,532.76 (46.85%). In the last 3 years there has been a potential decline of \$68,937.78 when comparing 2020 productivity. On a positive note, during the time of the audit April 2024 monthly revenue for Jp2 is the highest revenue recorded since February 2021.

Jp2 Total Revenue by Year Comparison																
Fiscal Year	Reporting Period	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Total Payments Received	# of Fee Payments	Avg Fee Paid
2019	Oct 1, 2018-Sept 30, 2019	\$1,418.00	\$2,012.00	\$883.00	\$1,829.00	\$3,654.00	\$288.00	\$2,360.00	\$6,016.00	\$2,279.00	\$2,210.00	\$3,016.00	\$8,526.40	\$34,491.40	1770	\$19
2020	Oct 1, 2019-Sept 30, 2020	\$4,604.41	\$4,878.25	\$8,897.00	\$2,598.10	\$3,475.50	\$2,901.00	\$896.00	\$1,102.00	\$1,251.00	\$2,160.00	\$5,881.00	\$3,050.00	\$41,694.26	1633	\$26
2021	Oct 1, 2020-Sept 30, 2021	\$1,442.00	\$1,144.00	\$802.00	\$4,827.00	\$3,870.00	\$1,372.00	\$1,265.00	\$1,528.00	\$1,444.00	\$1,144.00	\$3,198.00	\$787.00	\$22,823.00	840	\$27
2022	Oct 1, 2021-Sept 30, 2022	\$368.00	\$484.00	\$1,443.00	\$487.50	\$486.00	\$831.00	\$529.00	\$1,251.00	\$666.00	\$988.00	\$1,668.00	\$1,959.00	\$11,160.50	689	\$16
2023	Oct 1, 2022-Sept 30, 2023	\$1,670.00	\$915.50	\$857.00	\$1,884.00	\$2,556.00	\$2,836.00	\$2,387.00	\$2,570.00	\$1,760.00	\$1,754.00	\$1,387.00	\$1,585.00	\$22,161.50	1286	\$17
2024	Oct 1, 2023-Sept 30, 2024	\$1,405.25	\$869.00	\$2,248.75	\$612.00	\$1,162.00	\$1,760.00	\$3,755.50						\$11,812.50	606	\$19
														\$144,143.16	6824	\$21



Bonds

In accordance to the Government Code, Chapter 27, Justice Courts, section 27.001, Bond:

“Each justice of the peace must give a bond payable to the county judge, in an amount of not more than \$5,000, and conditioned that the justice will:

- (1) faithfully and impartially discharge the duties required by law; and
- (2) promptly pay to the entitled party all money that comes into the justice’s hands during the term of office.”

Finding 5: The office is in compliance, a \$5,000 bond was verified for Judge Bob Clemons and valid January 1, 2023 – Expires January 1, 2027.

In accordance to the Government Code, section 27.002, Commission; Notary:

“Each justice of the peace shall be commissioned as justice of the peace of the applicable precinct and ex officio notary public of the county.”

Finding 6: The office is in compliance, chief clerk is bonded as a notary valid September 15, 2022 – expires September 15, 2026 and the official bond and oath is valid May 28, 2024 – expires May 28, 2025.

Education Requirements

In accordance to the Government Code, Chapter 27, Justice Courts, section 27.005, Educational Requirements:

“(a) For purposes of removal under Chapter 87, Local Government Code, “incompetency” in the case of a justice of the peace includes the failure of the justice to successfully complete:

- (2) each following year, a 20-hour course in the performance of the justice’s duties, including not less than 10 hours of instruction regarding substantive, procedural, and evidentiary law in civil matters;”

Justice of the Peace, Rules of Judicial Education (3) in each fiscal year thereafter, complete 20 hours of instruction approved by a justice court education committee in the performance of the duties of office. Ten of the required hours must be met by attending a live course, provided by the Texas Justice Court Training Center, which covers substantive, procedural, and evidentiary law in civil matters. The remaining hours shall consist of any live instruction provided by an approved entity with no more than four hours achieved by electronic means through course (s) provided by the Texas Justice Court Training Center.

Finding 7: The office is in compliance, Judge Bob Clemons earned twenty education hours in the academic year September 1, 2022-August 1, 2023. Education hours are recorded and added to the Texas Justice Court Training Center Student Transcripts. Judge provided copies of his transcripts for his continued education hours earned during this time period.

In accordance to the Government Code, Chapter 27, Justice Courts, section 27.005, Educational Requirements:

- (1) within one year after the date the justice is first elected:
 - (A) an 80-hour course in the performance of the justice's duties; and
 - (B) the course described by Article 17.024 (a) (1), Cod of Criminal Procedure;

Finding 8: Judge Clemons attended a series of Justice of the Peace courses during December 9, 2018-April 7, 2019 and earned a total of 80 hours. Judge was appointed in April 2018 after serving as the constable for many years in Justice of the Peace, Precinct 2.

Term	Fiscal Year	Training Dates	Conference Name	Training Hours	Required Investment Training Hours
Appointed April 2018	2018 (Oct 1, 2017-Sept 30, 2018)	May 29, 2018	Justice of the Peace Seminar/Lubbock	20	20
<i>Total Investment Education Hours Earned</i>				20	20
Term 1	2019 (Oct 1, 2018-Sept 30, 2019)	Dec 9, 2018	Justice of the Peace Stage I/Austin	28	80
		Jan 13, 2019	Justice of the Peace Stage II/Austin	28	
		April 7, 2019	Justice of the Peace Stage III/Austin	24	
		Aug 20, 2019	Legislative Update Workshop/San Marcos	5	
	2020 (Oct 1, 2019-Sept 30, 2020)	N/A	N/A	0	20
	2021 (Oct 1, 2020-Sept 30, 2021)	April 6, 2021	Eviction Update Webinar/Online	1	20
		June 1, 2021	Justice of the Peace Core Curriculum/Lubbock	10	
		June 3, 2021	Evictions Specialty Workshop/Lubbock	10	
		Aug 24, 2021	Legislative Update Workshop/Longview	4	
	2022 (Oct 1, 2021-Sept 30, 2022)	Feb 10, 2022	RW Introducing the New Texas Apartment Association Lease	1.5	20
May 8, 2022		Justice of the Peace Core Curriculum/Austin	10		
		May 10, 2022	Magistration Workshop/Austin	10	
<i>Total Investment Education Hours Earned</i>				131.5	140
Term 2	2023 (Oct 1, 2022-Sept 30, 2023)	March 5, 2023	Justice of the Peace 20-Hour Seminar/Corpus Christi	20	20
	2024 (Oct 1, 2023-Sept 30, 2024)	N/A	N/A	0	20
	2025 (Oct 1, 2024-Sept 30, 2025)			0	20
	2026 (Oct 1, 2025-Sept 30, 2026)			0	20
	<i>Total Investment Education Hours Earned</i>				20
<i>Total Justice of the Peace/JP2 Education Hours Earned for Time Period</i>				171.5	220

Segregation of Duties

Due to limited staffing levels, the office does not have the ability to assign unique staff members to process daily job functions to enforce recommended payment handling segregation of duties. Judge is not hands on in the Jp2 office so the chief clerk has no supervision when managing the office workload or production.

Finding 9: Chief clerk is responsible for creating cases in Odyssey for issued traffic citations. The clerk is responsible for entering, scanning and managing each case to ensure the appropriate fines and fees are collected in a timely manner. Required documentation such as completion of deferred disposition and/or a driver safety class certifications, fees, adjustments and updates are managed and approved by the Chief Clerk. In other JP offices, the Judge oversees the day to day operations and does not allow a signature stamp. In all instances, except warrants the Chief Clerk has the authority to use the Judge's signature stamp without permission or knowledge. In almost every audited case, during the fiscal year 2023 (October 1, 2022-September 30, 2023) fine & fee adjustments were made

by the chief clerk and missing comments and/or corresponding documentation, cases were dismissed with no signatures including the defendant's signature when choosing deferred adjudication and \$0 in collected fine and fees. It should be noted there are approximately 79% of the traffic cases with missing payments, missing supporting documentation, adjustments and or money owed to the county for the fiscal year 2023.

Recommendation would be to have Judge Clemon's supervise the daily operations for the Jp2 office and provide support managing collection activity while minimizing the use of his signature stamp.

Finding 10: When chief clerk is not in the office or on vacation all incoming phone calls for the precinct are forwarded to their personal cell phone.

Recommendation would be to have Judge Clemons receive calls for Jp2 when Chief Clerk is not in the office. If Judge Clemons is not available, incoming calls might be forwarded to another JP office to handle during regular business hours when a staff member is not available to provide service.

Finding 11: Chief clerk opens all incoming mail. Checks and/or money order payments received via mail are recorded in the corresponding case in Odyssey, case numbers are added to the checks or money orders then turned into the auditor's office weekly for deposit. Jp2 office prepares a weekly hand written financial report to log any collection activity for the time period. This is used as a chain of custody when transporting from the Jp2 office to the Auditor's office. Reconciliation is next completed by the assistant auditor and checks/money orders are forwarded to the Treasurer for bank deposit. The Treasurer stamps each check or money order for deposit only Fannin County Treasurer. The Treasurer returns the deposit slip to the Auditor's office.

Recommendation would be to consider having Judge include his signature on the weekly till balance and transaction reports prior to having chief clerk forward to the Auditor's office. Adding an additional set of eyes on the collection activity for this office will help safeguard assets while supervising productivity.

Safeguarding of Assets

Safeguarding of assets has three basic components: 1) physical security of collections, 2) minimal exposure to loss, and 3) proper management of the collections.

Finding 12: Physical security encompasses any method to physically secure the collections from loss. Monies collected should be kept in a locked drawer or safe until they are deposited in the bank.

As part of the audit, the internal auditor conducted a surprise cash count for the change drawer located at the Jp2 office on March 27, 2024. All collections were accounted for at the time of the surprise cash count. Collections were stored in a locked cash box in a secure drawer.

Finding 13: As previously noted, during the time of the audit, two traffic cases were identified with payment discrepancies. One traffic case from July 18, 2023 with no record of payment activity in Odyssey was disputed by a patron who notified another Jp precinct the ticket had been paid at Jp2 previously. After further investigating this case, the chief clerk at Jp2 found the missing \$299 cash payment and record of deferred disposition paperwork (not generated from Odyssey but hand written and hand dated) found in an old bank bag stored in a supply cabinet in the back of the Jp2 office (this location is not the payment area for any other collection activity). The second traffic case is currently being investigated.

Recommendation as collections are received they must be posted in Odyssey to the corresponding case by the chief clerk. A receipt must be issued and given to the paying patron in every circumstance. Physical money must be stored in a consistent secured location and turned into the auditor's office for deposit and reconciliation weekly.

Completeness & Accuracy

All court related documentation should be scanned into Odyssey for recordkeeping and auditing purposes. It is the courts duties to safely keep all dockets, books, and papers transmitted to the office. The office should appropriately apply all current and corresponding court costs and service fees to each case.

Finding 14: A series of traffic cases were audited during the time period of October 1, 2022-September 30, 2023 and outstanding balances were discovered in Odyssey and in almost every instance discrepancies were found.

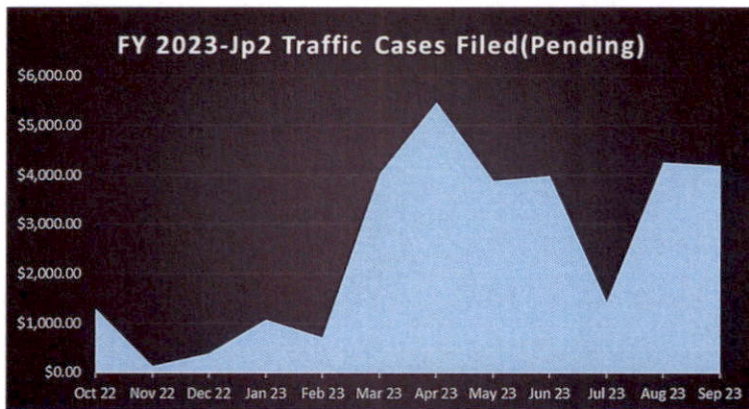
- The office does not utilize reports to internally monitor case status, outstanding balances due, collection opportunities and timeframe limitations.
- Court documents relating to each case are not consistently uploaded to Odyssey and notes are not added in most instances. Notes and related supporting documentation should be included when dismissals, adjustments, reversals, voids, credits, payments, payment plans and extensions are administered.

Justice of the Peace, **Precinct 2** - Traffic Case Revenue Summary FY 2023

Traffic Case Status as of 05/09/2024

Reporting Time Period: Cases Opened October 1, 2022-September 30, 2023

Total Traffic Cases	*TRAFFIC CASE SUMMARY														Total			
	Filed w/Money Owed to County	(Adjust) Filed w/Money Owed to County	(Payments) Filed w/Money Owed to County	Dismissed (Adjust, Voids & Credits)	Dismissed w/Payments	Paid Fine	Paid Fine (Adjust, Voids & Credits)	Sent to Collection (Financial Balance)	Sent to Collection (Adjust)	Sent to Collection w/Payments	Deferred Disp (Granted Financial Balance)	Deferred Disp w/Payments	Deferred Disp Adjustments	Driver Safety Course (Financial Balance)	Driver Safety Course w/Payments	Driver Safety Course (Adjustments)		
281	\$30,716.70	\$709.70	\$381.00	\$31,630.10	\$3,341.00	\$4,985.00	\$0.00	\$5,471.73	\$70.20	\$0.00	\$836.00	\$2,183.00	\$1,255.00	\$544.00	\$432.00	\$140.40		\$82,695.83
	37.14%	0.86%	0.46%	38.25%	4.04%	6.03%	0.00%	6.62%	0.08%	0.00%	1.01%	2.64%	1.52%	0.66%	0.52%	0.17%		



Recommendation to have the chief clerk work with the other Justice of the Peace offices and learn their best practices for recording and managing daily operations. Highly recommend chief clerk implement checklists and reports for each type of case in an effort to improve collection activity, record keeping and time management.

Monthly Reports

Local Government Code, Section 114.001 (b) states that “monthly reports must be filed within five days after the last day of each month.”

Local Government Code, Section 114,044 (a) states “Each...justice of the peace who collects or handles any money for the use of the county shall make a full report at least once a month at a regular term to the commissioners court on all fines imposed and collected, all judgements rendered and collected for the use of the county, and all jury fees collected by the respective courts in favor of or for the use of the county...”

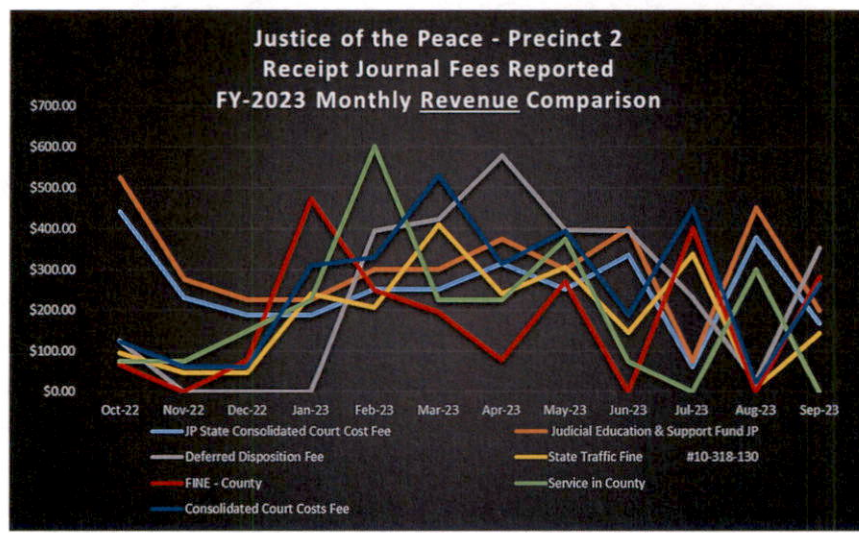
Finding 15: The office is in compliance and submits weekly reports to the assistant auditor and monthly reports to commissioner’s court during the audit period.

A statistical analysis was performed on the fees filed through Justice of the Peace, Precinct 2 for fiscal year 2023. The data for the analysis was obtained from the Odyssey Receipt Journal by Fund and Fee Code Statistics Report. The date range used for the report was October 1, 2022 through September 30, 2023. Only 9.47% of the total fee's reported were county fines, while consolidated court costs totaled \$3,066 attributing an additional 13.83%.

The fees reported for this precinct was compared to another Justice of the Peace precinct similar in size. Jp2 collected 63% less revenue during this time period when compared to Jp3. A total difference of \$38,444.42. In addition, county fines attributed the most income for Jp3 while county fines paid at Jp2 were paid the least during the same time period.

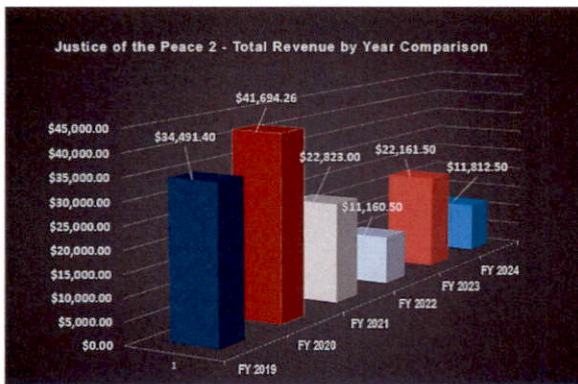
In addition, there were months no fees were reported as having any collection activity and months showing duplicate fee amounts from the prior month. This did not occur in any other Jp office.

Justice of the Peace (Precinct 2)- Receipt Journal Fees Reported - FY 2023 (Monthly Revenue Comparison)										
	#1	#2	#3	#4	#5	#6	#7			
	Judicial Education & Support Fund JP	JP State Consolidated Court Cost Fee	Consolidated Court Costs Fee	Deferred Disposition Fee	Service in County	State Traffic Fine #10-318-130	FINE - County	(#1-#7) Journal Fees Collected Total	Other* Journal Fee's Collected	Total Fees Collected Total
Oct-22	\$525.00	\$441.00	\$124.00	\$125.00	\$75.00	\$96.00	\$68.00	\$1,454.00	\$216.00	\$1,670.00
Nov-22	\$275.00	\$231.00	\$62.00	\$0.00	\$75.00	\$48.00	\$0.00	\$691.00	\$224.50	\$915.50
Dec-22	\$225.00	\$189.00	\$62.00	\$0.00	\$150.00	\$48.00	\$80.00	\$754.00	\$103.00	\$857.00
Jan-23	\$225.00	\$189.00	\$310.00	\$0.00	\$225.00	\$240.00	\$473.00	\$1,662.00	\$222.00	\$1,884.00
Feb-23	\$300.00	\$252.00	\$330.32	\$394.99	\$600.00	\$207.73	\$250.00	\$2,335.04	\$220.96	\$2,556.00
Mar-23	\$300.00	\$252.00	\$529.72	\$422.13	\$225.00	\$410.08	\$196.00	\$2,334.93	\$501.07	\$2,836.00
Apr-23	\$375.00	\$315.00	\$312.37	\$578.29	\$225.00	\$240.87	\$79.90	\$2,126.43	\$260.57	\$2,387.00
May-23	\$300.00	\$252.00	\$394.05	\$397.35	\$375.00	\$305.08	\$270.00	\$2,293.48	\$276.52	\$2,570.00
Jun-23	\$400.00	\$336.00	\$189.24	\$395.00	\$75.00	\$146.51	\$0.00	\$1,541.75	\$218.25	\$1,760.00
Jul-23	\$75.00	\$63.00	\$450.73	\$232.07	\$0.00	\$336.33	\$400.00	\$1,557.13	\$196.87	\$1,754.00
Aug-23	\$450.00	\$378.00	\$22.58	\$27.57	\$300.00	\$8.03	\$0.00	\$1,186.18	\$200.82	\$1,387.00
Sep-23	\$200.00	\$168.00	\$264.30	\$352.90	\$0.00	\$144.00	\$282.00	\$1,411.20	\$173.80	\$1,585.00
FY Total	\$3,650.00	\$3,066.00	\$3,051.31	\$2,925.30	\$2,325.00	\$2,230.63	\$2,098.90	\$19,347.14	\$2,814.36	\$22,161.50
% of FY Total	16.47%	13.83%	13.77%	13.20%	10.49%	10.07%	9.47%	87.30%	12.70%	100.00%



A statistical analysis was also prepared to compare total revenue trends annually by month. In 2020 Jp2 collected \$41,694. This was the highest revenue contribution from this precinct in the last 6 years. During the years of 2021-2023 total revenue declined significantly. In 2021, the total revenue declined 45.26% (down \$18,871.26) from prior year. In 2022, the total revenue declined 51.10% (-\$11,662.50) from 2021 or when compared to 2020 a reduction of -\$30,533.76 (73.23%). In 2023, the total revenue increased \$11,001 (98.57%) from 2022 or when compared to 2020 a reduction of -\$19,532.76 (46.85%). In the last 3 years, there has been a potential decline of -\$68,937.78 when comparing 2020 productivity. On a positive note, April 2024 monthly revenue from Jp2 is the highest revenue recorded since February 2021.

Jp2 Total Revenue by Year Comparison														Total Payments Received	# of Fee Payments	Avg Monthly Rev
Fiscal Year	Reporting Period	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept			
2019	Oct 1, 2018-Sept 30, 2019	\$1,418.00	\$2,012.00	\$883.00	\$1,829.00	\$3,654.00	\$288.00	\$2,360.00	\$6,016.00	\$2,279.00	\$2,210.00	\$3,016.00	\$8,526.40	\$34,491.40	1770	\$2,874
2020	Oct 1, 2019-Sept 30, 2020	\$4,604.41	\$4,878.25	\$8,897.00	\$2,598.10	\$3,475.50	\$2,901.00	\$896.00	\$1,102.00	\$1,251.00	\$2,160.00	\$5,881.00	\$3,050.00	\$41,694.26	1633	\$3,475
2021	Oct 1, 2020-Sept 30, 2021	\$1,442.00	\$1,144.00	\$802.00	\$4,827.00	\$3,870.00	\$1,372.00	\$1,265.00	\$1,528.00	\$1,444.00	\$1,144.00	\$3,198.00	\$787.00	\$22,823.00	840	\$1,902
2022	Oct 1, 2021-Sept 30, 2022	\$368.00	\$484.00	\$1,443.00	\$487.50	\$486.00	\$831.00	\$529.00	\$1,251.00	\$666.00	\$988.00	\$1,668.00	\$1,959.00	\$11,160.50	689	\$930
2023	Oct 1, 2022-Sept 30, 2023	\$1,670.00	\$915.50	\$857.00	\$1,884.00	\$2,556.00	\$2,836.00	\$2,387.00	\$2,570.00	\$1,760.00	\$1,754.00	\$1,387.00	\$1,585.00	\$22,161.50	1286	\$1,847
2024	Oct 1, 2023-Sept 30, 2024	\$1,405.25	\$869.00	\$2,248.75	\$612.00	\$1,162.00	\$1,760.00	\$3,755.50						\$11,812.50	606	\$1,688
													\$144,143.16	6824		



2019 vs 2020 Total Revenue by Year Comparison

Fiscal Year	Reporting Period	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Total Payments Received
2019	Oct 1, 2018-Sept 30, 2019	\$1,418.00	\$2,012.00	\$883.00	\$1,829.00	\$3,654.00	\$288.00	\$2,360.00	\$6,016.00	\$2,279.00	\$2,210.00	\$3,016.00	\$8,526.40	\$34,491.40
2020	Oct 1, 2019-Sept 30, 2020	\$4,604.41	\$4,878.25	\$8,897.00	\$2,598.10	\$3,475.50	\$2,901.00	\$896.00	\$1,102.00	\$1,251.00	\$2,160.00	\$5,881.00	\$3,050.00	\$41,694.26
Variance		\$3,186.41	\$2,866.25	\$8,014.00	\$769.10	-\$178.50	\$2,613.00	-\$1,464.00	-\$4,914.00	-\$1,028.00	-\$50.00	\$2,865.00	-\$5,476.40	\$7,202.86
Variance %		224.71%	142.46%	907.59%	42.05%	-4.89%	907.29%	-62.03%	-81.68%	-45.11%	-2.26%	94.99%	-64.23%	20.88%

2020 vs 2021 Total Revenue by Year Comparison

Fiscal Year	Reporting Period	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Total Payments Received
2020	Oct 1, 2019-Sept 30, 2020	\$4,604.41	\$4,878.25	\$8,897.00	\$2,598.10	\$3,475.50	\$2,901.00	\$896.00	\$1,102.00	\$1,251.00	\$2,160.00	\$5,881.00	\$3,050.00	\$41,694.26
2021	Oct 1, 2020-Sept 30, 2021	\$1,442.00	\$1,144.00	\$802.00	\$4,827.00	\$3,870.00	\$1,372.00	\$1,265.00	\$1,528.00	\$1,444.00	\$1,144.00	\$3,198.00	\$787.00	\$22,823.00
Variance		-\$3,162.41	-\$3,734.25	-\$8,095.00	\$2,228.90	\$394.50	-\$1,529.00	\$369.00	\$426.00	\$193.00	-\$1,016.00	-\$2,683.00	-\$2,263.00	-\$18,871.26
Variance %		-68.68%	-76.55%	-90.99%	85.79%	11.35%	-52.71%	41.18%	38.66%	15.43%	-47.04%	-45.62%	-74.20%	-45.26%

2021 vs 2022 Total Revenue by Year Comparison

Fiscal Year	Reporting Period	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Total Payments Received
2021	Oct 1, 2020-Sept 30, 2021	\$1,442.00	\$1,144.00	\$802.00	\$4,827.00	\$3,870.00	\$1,372.00	\$1,265.00	\$1,528.00	\$1,444.00	\$1,144.00	\$3,198.00	\$787.00	\$22,823.00
2022	Oct 1, 2021-Sept 30, 2022	\$368.00	\$484.00	\$1,443.00	\$487.50	\$486.00	\$831.00	\$529.00	\$1,251.00	\$666.00	\$988.00	\$1,668.00	\$1,959.00	\$11,160.50
Variance		-\$1,074.00	-\$660.00	\$641.00	-\$4,339.50	-\$3,384.00	-\$541.00	-\$736.00	-\$277.00	-\$778.00	-\$156.00	-\$1,530.00	\$1,172.00	-\$11,662.50
Variance %		-74.48%	-57.69%	79.93%	-89.90%	-87.44%	-39.43%	-58.18%	-18.13%	-53.88%	-13.64%	-47.84%	148.92%	-51.10%

2022 vs 2023 Total Revenue by Year Comparison

Fiscal Year	Reporting Period	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Total Payments Received
2022	Oct 1, 2021-Sept 30, 2022	\$368.00	\$484.00	\$1,443.00	\$487.50	\$486.00	\$831.00	\$529.00	\$1,251.00	\$666.00	\$988.00	\$1,668.00	\$1,959.00	\$11,160.50
2023	Oct 1, 2022-Sept 30, 2023	\$1,670.00	\$915.50	\$857.00	\$1,884.00	\$2,556.00	\$2,836.00	\$2,387.00	\$2,570.00	\$1,760.00	\$1,754.00	\$1,387.00	\$1,585.00	\$22,161.50
Variance		\$1,302.00	\$431.50	-\$586.00	\$1,396.50	\$2,070.00	\$2,005.00	\$1,858.00	\$1,319.00	\$1,094.00	\$766.00	-\$281.00	-\$374.00	\$11,001.00
Variance %		353.80%	89.15%	-40.61%	286.46%	425.93%	241.28%	351.23%	105.44%	164.26%	77.53%	-16.85%	-19.09%	98.57%

2023 vs 2024 Total Revenue by Year Comparison

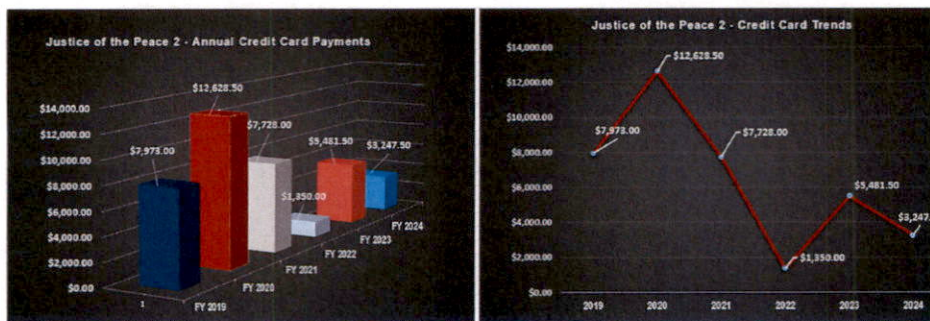
Fiscal Year	Reporting Period	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Total Payments Received
2023	Oct 1, 2022-Sept 30, 2023	\$1,670.00	\$915.50	\$857.00	\$1,884.00	\$2,556.00	\$2,836.00	\$2,387.00	\$2,570.00	\$1,760.00	\$1,754.00	\$1,387.00	\$1,585.00	\$22,161.50
2024	Oct 1, 2023-Sept 30, 2024	\$1,405.25	\$869.00	\$2,248.75	\$612.00	\$1,162.00	\$1,760.00	\$3,755.50						\$10,717.50
Variance		-\$264.75	-\$46.50	\$1,391.75	-\$1,272.00	-\$1,394.00	-\$1,076.00	\$1,368.50	-\$2,570.00	-\$1,760.00	-\$1,754.00	-\$1,387.00	-\$1,585.00	-\$11,444.00
Variance %		-15.85%	-5.08%	162.40%	-67.52%	-54.54%	-37.94%	57.33%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-51.64%

A statistical analysis was also prepared to track monthly credit card collection activity annually by month. There are several instances highlighted below where no credit card payments were made in an entire month for this precinct. During the year 2022, Jp2 had no record of receiving any credit card payments for a total of eight months. In addition, August historically trended to be a strong month for credit card payments at this office during the years 2019-2021, however August 2022 and August 2023 there is a record of \$50 collected from credit cards.

JP2 and JP3 offices are similar when comparing the number of traffic citations issued by precinct in 2023. The credit card revenue collected from JP2 totaled \$5,481.50 vs JP3 \$46,976.74. An additional \$41,495.24 (88%) was collected from the Jp3 office. In 2022, Jp2 collected a total of \$1,350 in credit cards and JP3 collected \$34,279. In the last 6 years, Jp2 has collected \$38,408 vs JP3 collecting \$212,615. \$174,207 (82%) additional credit card revenue from Jp3. Judge Clemon's has been ill for quite some time and this may be taking a toll on the daily operations for the precinct. A similar trend happened in JP1 when their Judge took ill for a long period of time.

Jp2 Annual Credit Card Payments

Fiscal Year	Reporting Period	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Total Payments Received	# of CC Payments
2019	Oct 1, 2018-Sept 30, 2019	\$820.00	\$100.00	\$250.00	\$100.00	\$144.00	\$150.00	\$700.00	\$842.00	\$863.00	\$640.00	\$1,065.00	\$2,299.00	\$7,973.00	57
2020	Oct 1, 2019-Sept 30, 2020	\$477.00	\$1,465.00	\$2,729.00	\$929.00	\$1,313.50	\$1,138.00	\$0.00	\$438.00	\$448.00	\$0.00	\$2,531.00	\$1,160.00	\$12,628.50	47
2021	Oct 1, 2020-Sept 30, 2021	\$666.00	\$566.00	\$100.00	\$1,461.00	\$0.00	\$616.00	\$220.00	\$188.00	\$909.00	\$0.00	\$2,876.00	\$126.00	\$7,728.00	21
2022	Oct 1, 2021-Sept 30, 2022	\$0.00	\$0.00	\$150.00	\$224.00	\$0.00	\$538.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$438.00	\$1,350.00	7
2023	Oct 1, 2022-Sept 30, 2023	\$0.00	\$1.50	\$216.00	\$498.00	\$1,694.00	\$1,136.00	\$25.00	\$438.00	\$0.00	\$873.00	\$50.00	\$550.00	\$5,481.50	30
2024	Oct 1, 2023-Sept 30, 2024	\$638.00	\$0.00	\$298.00	\$214.00	\$634.00	\$234.00	\$1,229.50						\$3,247.50	



2019 vs 2020 CC Payments

Fiscal Year	Reporting Period	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Total Payments Received
2019	Oct 1, 2018-Sept 30, 2019	\$820.00	\$100.00	\$250.00	\$100.00	\$144.00	\$150.00	\$700.00	\$842.00	\$863.00	\$640.00	\$1,065.00	\$2,299.00	\$7,973.00
2020	Oct 1, 2019-Sept 30, 2020	\$477.00	\$1,465.00	\$2,729.00	\$929.00	\$1,313.50	\$1,138.00	\$0.00	\$438.00	\$448.00	\$0.00	\$2,531.00	\$1,160.00	\$12,628.50
	Variance	-\$343.00	+\$1,365.00	+\$2,479.00	-\$829.00	+\$1,169.50	-\$988.00	-\$700.00	-\$404.00	-\$415.00	-\$640.00	+\$1,466.00	-\$1,134.00	+\$4,655.50
	Variance %	-41.83%	1365.00%	991.60%	829.00%	812.15%	658.67%	-100.00%	-47.98%	-48.09%	-100.00%	137.65%	-49.54%	58.39%

2020 vs 2021 CC Payments

Fiscal Year	Reporting Period	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Total Payments Received
2020	Oct 1, 2019-Sept 30, 2020	\$477.00	\$1,465.00	\$2,729.00	\$929.00	\$1,313.50	\$1,138.00	\$0.00	\$438.00	\$448.00	\$0.00	\$2,531.00	\$1,160.00	\$12,628.50
2021	Oct 1, 2020-Sept 30, 2021	\$666.00	\$566.00	\$100.00	\$1,461.00	\$0.00	\$616.00	\$220.00	\$188.00	\$909.00	\$0.00	\$2,876.00	\$126.00	\$7,728.00
	Variance	+\$189.00	-\$899.00	-\$2,629.00	+\$532.00	-\$1,313.50	-\$522.00	+\$220.00	-\$250.00	+\$461.00	\$0.00	+\$345.00	-\$1,034.00	-\$4,900.50
	Variance %	39.62%	-61.37%	-96.34%	57.27%	-100.00%	-45.87%	102.90%	-57.08%	102.90%	#DIV/0!	13.63%	-89.14%	-38.81%

2021 vs 2022 CC Payments

Fiscal Year	Reporting Period	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Total Payments Received
2021	Oct 1, 2020-Sept 30, 2021	\$666.00	\$566.00	\$100.00	\$1,461.00	\$0.00	\$616.00	\$220.00	\$188.00	\$909.00	\$0.00	\$2,876.00	\$126.00	\$7,728.00
2022	Oct 1, 2021-Sept 30, 2022	\$0.00	\$0.00	\$150.00	\$224.00	\$0.00	\$538.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$438.00	\$1,350.00
	Variance	-\$666.00	-\$566.00	+\$50.00	-\$1,237.00	\$0.00	-\$78.00	-\$220.00	-\$188.00	-\$909.00	\$0.00	-\$2,876.00	-\$312.00	-\$6,378.00
	Variance %	-100.00%	-100.00%	50.00%	-84.67%	#DIV/0!	-12.66%	-100.00%	-100.00%	-100.00%	#DIV/0!	-100.00%	247.62%	-82.53%

2022 vs 2023 CC Payments

Fiscal Year	Reporting Period	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Total Payments Received
2022	Oct 1, 2021-Sept 30, 2022	\$0.00	\$0.00	\$150.00	\$224.00	\$0.00	\$538.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$438.00	\$1,350.00
2023	Oct 1, 2022-Sept 30, 2023	\$0.00	\$1.50	\$216.00	\$498.00	\$1,694.00	\$1,136.00	\$25.00	\$438.00	\$0.00	\$873.00	\$50.00	\$550.00	\$5,481.50
	Variance	\$0.00	+\$1.50	+\$66.00	+\$274.00	+\$1,694.00	+\$598.00	+\$25.00	+\$438.00	\$0.00	+\$873.00	+\$50.00	+\$112.00	+\$4,131.50
	Variance %	#DIV/0!	#DIV/0!	44.00%	122.32%	111.15%	111.15%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	25.57%	306.04%

2023 vs 2024 CC Payments

Fiscal Year	Reporting Period	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Total Payments Received
2023	Oct 1, 2022-Sept 30, 2023	\$0.00	\$1.50	\$216.00	\$498.00	\$1,694.00	\$1,136.00	\$25.00	\$438.00	\$0.00	\$873.00	\$50.00	\$550.00	\$5,481.50
2024	Oct 1, 2023-Sept 30, 2024	\$638.00	\$0.00	\$298.00	\$214.00	\$634.00	\$234.00	\$1,229.50						\$3,247.50
	Variance	+\$638.00	-\$1.50	+\$82.00	-\$284.00	-\$1,060.00	-\$902.00	+\$1,204.50	-\$438.00	\$0.00	-\$873.00	-\$50.00	-\$550.00	-\$2,234.00
	Variance %	#DIV/0!	-100.00%	37.96%	-57.03%	-62.57%	-79.40%	4818.00%	-100.00%	#DIV/0!	-100.00%	-100.00%	-100.00%	-40.76%

CLOSING

This information is intended solely for the information and the use of the Fannin County Justice of the Peace, Precinct 2 office and the Commissioners' Court. We appreciate the cooperation that we received from Judge Clemons and Kris Smith during this examination. The daily operations monitored during the field audit were accurate, refined and efficient. Unfortunately, when a deeper statistical dive was conducted to audit collection activity for this office there were numerous findings indicating issues with the daily operations internally at this office. There are several recommendations noted in this report.

Please feel free to contact us if you have any questions regarding this report.