



AUDIT REPORT

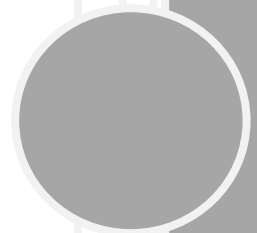
DALLAS COUNTY

CC_DC CRIMINAL ODYSSEY POST IMPLEMENTATION REVIEW

Wessen B. Stefanos
First Assistant County Auditor

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CC_DC Criminal Odyssey Post Implementation Review

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This report is intended for the information and use of the agency/department. While we have reviewed internal controls and financial reports, this review will not necessarily disclose all matters of a material weakness. It is the responsibility of the department to establish and maintain effective internal controls over compliance with the requirements of laws, regulations, and contracts applicable to the department.



DALLAS COUNTY
COUNTY AUDITOR

MANAGEMENT LETTER

Honorable John Warren, County Clerk
Honorable Felicia Pitre, District Clerk
Dallas, Texas

Attached is the County Auditor's final report entitled "**CC_DC Criminal Odyssey Post Implementation Review**" Report. 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,

Wessen B. Stefanos

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First Assistant County Auditor

EXECUTIVE SUMMARY

A post-implementation review of the District Clerk and County Clerk Criminal Odyssey Case Management system revealed significant system issues:

- Verifone machines that were pre-programmed with the departments' bank accounts were switched during the initial set-up. When the departments were preparing a deposit and verifying the amount on the bank statement to the amount receipted in the system, the funds did not match, resulting in deposit delays.
 - All of District Clerk's credit card funds including the Tyler convenience fee totaling \$10,387.13, were deposited into the County Clerk's account.
 - A portion of County Clerk's credit card funds including the Tyler convenience fee totaling \$9,284.24, were deposited into the District Clerk's account.
- Financial fee schedules for converted cases were not set up correctly.
 - Receipts could not be processed in the system, resulting in the inability of the District Clerk and County Clerk departments to deposit funds with the Treasurer's Office for 2 ½ weeks.
- E-file tills were not originally set up for the District and County Clerks resulting in the inability to record funds to a till and produce a deposit.
- E-file tills have not been deposited for both departments as of July 25, 2023.
 - District Clerk totaling \$27,194.
 - County Clerk totaling \$9,357.
- The \$137 Civil State Consolidated fee was not set up for funds that should be automatically collected and sent to the State of Texas, resulting in District Clerk and County Clerk receiving the full amount of the payment. The departments will have to deposit funds for transmittal to the State.
- Fees were originally configured to be assessed based on the offense date instead of conviction date.
- Several fee codes were not associated to the correct general ledger account.
- Odyssey Case Management system cannot create two payment priority rules to comply with statutorily required cost allocation for receipts and credits.

Only those weaknesses which have come to our attention as a result of the audit have been reported. It is the responsibility of the department management to establish and maintain effective internal control over compliance with the requirement of laws, regulations, and contracts applicable to the department.

INTRODUCTION

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

- Comply with applicable laws 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 Dallas 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 Dallas County.



DETAILS

Case Conversion and Report Validation

Standard internal control procedures require reports generated in the Odyssey system provide the same information as the reports generated by the legacy system. The fee table indicates the type of fee collected and can be identified at any node under the case manager organizational chart. This table indicates the fee rule, associated financial category, corresponding general ledger account, effective date, applicable escrow collections and other properties.

A post implementation review of the District Clerk and County Clerk criminal conversion to Odyssey revealed:

- The fee categories Language Access Fund and Civil State Consolidated Fee were not displayed on the financial reports.
Status: Financial reports have been updated to include the Language Access Fund and Civil State Consolidated Fee.
- Six fee categories on District Clerk converted financial payments were incorrectly applied to the escrow column in Odyssey.

Configuration set up errors resulted in the reporting of inaccurate financial records including an inaccurate escrow balance in Odyssey.

Recommendation

Case Conversion and Report Validation

- Update the cases to remove the inaccurate escrow amounts from the fee categories on converted cases.
- Generate reports to ensure all fees are being reported.

Management Action Plan

County Clerk Response: No response received.

District Clerk Response: At this time, we are currently correcting the escrow amount from the fee categories on converted cases in Odyssey to ensure accuracy. Reports are being processed and reviewed daily for reporting purposes. The District Clerk is working with IT to assist with correcting the felony fee schedule on the five cases incorrectly assessed an over-charge.

Auditor's Response

None



GL Configuration

Court costs and fees should be assessed in compliance with applicable state laws, judge's orders, Commissioners Court orders, Attorney General opinions, and court orders.

Information processing controls must be continually updated and monitored to help ensure that transactions completed through computerized applications are valid, authorized, complete, and accurate.

In Odyssey, the fee table indicates the type of fee collected and can be identified at any node under the case manager organizational chart. This table indicates the fee rule, associated financial category, corresponding general ledger account, effective date, applicable escrow collections and other properties.

Additionally, the fee rule identified in this table notes the fee amount, the based date (i.e., transaction, file, or disposition date), assessed rule (i.e., as needed, once per case, once per party, per transaction, and per type of party), and calculated amount (i.e., fixed, program, or ask user).

County Clerk Criminal

A post implementation review of the County Clerk Criminal conversion to Odyssey revealed:

- 176 cases were assessed the incorrect Truancy Prevention Diversion Fund for \$5 on the Class C schedule.
 - The fee schedule should be the Local Truancy Prevention Diversion Fund associated to general ledger account 200.0000.46680.0000.4003.94404 and not the Truancy Prevention Diversion Fund associated to general ledger account 166.0000.23271.
 - General Ledger account 166.0000.23271 should be end-dated in the system and no longer assessed.
- 344 cases were assessed the incorrect County Records Management Fund fee for \$25.
 - The fee was incorrectly associated to general ledger account 204.4031.46542.0000.4003.94009.
 - The correct general ledger account should be associated to 204.4031.46540.4003.94081.
- Three cases were assessed the incorrect amount of \$2.50 for the Records Management Fund.
 - The amount should be \$25 deposited into general ledger account 204.4031.46540.4003.94081.
- 60 cases were assessed the incorrect State Jury Fee of \$1 associated to general ledger account 166.0.23260.
 - The fee should be deposited to the County Jury Fee associated to general ledger account 120.0000.45590.



- Three cases had two fee schedules assessed resulting in an over-charge.
 - Two cases either had the fees reversed or partially credited.
 - In one case the fees were reversed and the correct schedule was applied.

Status: IT corrected the duplicate assessment.

District Clerk Criminal

A post implementation review of the District Clerk Criminal conversion to Odyssey revealed:

- Five cases were incorrectly assessed multiple fees resulting in an over-charge on the cases.
 - Fees incorrectly assessed to the felony schedule:
 - Transportation Fee of \$50
 - Texas Mobility Fund of \$100
 - Child Abuse Prevention Fund of \$100
 - Juvenile Delinquency Fund of \$50
 - The Specialty Court fee on the felony schedule should be \$25.
- Fee schedules were not properly configured resulting in assessments not being added to cases.
- Integration from AIS to Odyssey is not available, resulting in the inability of the District Clerk to view new cash bond balances posted.

County Clerk and District Clerk Criminal

Priority Of Payments

A post implementation review of the County and District Clerk Criminal conversion to Odyssey revealed:

- Configuration issues related to establishing payment priority rules and establishing the date used to assess court costs, fines, and fees.
- The Odyssey Case Management system cannot create the following two payment priority rules to comply with statutorily required cost allocation for receipts and credits:
 - When receipting a payment, the money should be applied to court cost first and fine last.
 - When applying a credit, the credit should be applied to the fine first and court cost last.
 - The system applies credit to court costs first, leaving the fine as the balance due.
 - County Clerk credits for Intoxicated Driver convictions were being applied to all court cost instead of the one fee.
 - Credits specifically for Probated Fine were being applied to all court costs first instead of fine.



Offense Date vs. Conviction Date Configuration

- Fees were originally configured to assess costs based on the offense date instead of conviction date, and the court could not save fees to cases due to the error.

Status: IT corrected offense date vs. conviction date configuration.

The above Fee schedules were not properly configured to correct general ledger accounts, which resulted in system limitation related to the ability to apply credits.

Configuration errors combined with inconsistent training resulted in the inaccurate or incomplete fee assessments of court costs to defendants.

Recommendation

GL Configuration

- Update fee schedules with the correct fee codes and associate them to the correct general ledger accounts.
- Ensure proper credits are applied to the correct fee codes.
- Ensure the current fee schedule applied to cases is based on conviction date.

Management Action Plan

County Clerk Response: Management is working with IT to have the Criminal fee schedules corrected.

District Clerk Response: In reference to the Offense Date vs. Conviction Date Configuration, the IT department corrected the configuration. Unfortunately, the court could not save fees to cases due to the error. We are working with the IT department to ensure that all fee tables are in compliance with the applicable statute. In addition, we are working on having the correct credits applied to the correct fee codes and ensuring the current fee schedule applies to the cases based on the conviction date.

Auditor's Response

None

Deposit and Verifone Credit Cards

All monies received should be promptly receipted and deposited consistent with Local Government Code, § 113.022.

According to Local Government code 133.151, (b) "The fees under this section shall be collected and remitted directly to the treasury by the Office of Court Administration of the Texas Judicial System for fees paid using the electronic filing system established under Section 72.031, Government Code."



Standard internal controls procedures require that receipts be verified for accuracy of amount, payment type, case number, and payer before issuing to a customer.

A post implementation review of the District Clerk and County Clerk Criminal conversion to Odyssey revealed:

- Verifone machines that were pre-programmed with the departments' bank accounts were switched during the initial set-up. The issue was identified when the departments were preparing deposits. As a result, the amounts on the bank statements did not match the amounts received in the system.
- All of District Clerk's credit card funds including the Tyler convenience fee totaling \$10,387.14 were deposited into the County Clerk's account.

Status: Credit card funds were subsequently deposited on August 2, 2023

- A portion of County Clerk's credit card funds including the Tyler convenience fee totaling \$9,284.22 were deposited into District Clerk's account.

Status: Credit card funds deposited August 2, 2023

- Due to the incorrect configuration of financial fee schedules, receipts could not be processed in the system. This resulted in the inability of the District Clerk and County Clerk departments to deposit funds with the Treasurer's Office for 2 ½ weeks.
- E-file tills were not originally set up for the District and County Clerks resulting in the inability to record funds to a till or produce a deposit.

- District Clerk has a total undeposited e-file funds of \$27,194.

Status: As of August 17, 2023, the department began depositing e-file tills.

- County Clerk has total e-file undeposited funds of \$9,357.

Status: As of August 3, 2023, County clerk e-file tills have been deposited.

- The \$137 Civil State Consolidated fee was not configured to be automatically collected and sent to the State of Texas, resulting in District Clerk and County Clerk receiving the full amount of the payment.
- The District Clerk and County Clerk departments were not provided their new merchant ID numbers by the Treasurer's Office.

Status: The Departments now have their merchant Id's.

- County Clerk was not informed to stop using the Chase credit card machines (previous system) after go-live.

Configuration set up errors, incomplete training, and misdirected funds resulted in a delay in revenue recognition and a delay in disbursing the Tyler convenience fees to the vendor.



Recommendation

Deposit and Verifone Credit Cards

Management should:

- Ensure collected funds, including VeriFone credit card and TexFile payments, are submitted to the County Treasurer the next business day after receipt or no later than the fifth business day.
- Periodically review system reports and daily work for accuracy and staff compliance with established policies and procedures.
- Review the Odyssey Till Report at the end of the day to ensure all tills have been closed and reconciled.

Management Action Plan

County Clerk Response: The noted errors which occurred during the Odyssey implementation have been corrected.

District Clerk Response: The funds are collected in person and through Verifone credit card and TexFile payments. Deposits are picked up the next business day and delivered to the Treasurer Office. Tills are closed and deposited timely, and the manager reviews Odyssey Till Report at the Close of Business (COB). We will establish written procedures for processing online credit card transactions in accordance with the local government code and Dallas County policies and ensure compliance of all staff members.

Auditor's Response

None

Rights and Roles

Standard internal control procedures require that users should have only the minimum access level needed to perform their job. The number of roles authorized by a department should be kept to a minimum to simplify monitoring and detection of changes. All set-up related to financial systems should be end-dated or disabled once codes are no longer used to limit potential posting errors.

A post implementation review of the District Clerk and County Clerk Criminal conversion to Odyssey revealed:

- The till setup for the District Clerk manager was incorrectly added to the County Clerk's location/node.
- Audit roles, which should be "read only", were initially configured with rights to process financial transactions including the ability to charge, credit, reduce, adjust, or receipt a transaction.

Status: The District Clerk manager's till is no longer visible on the County Clerk's location and the audit role has been re-configured to remove the ability to process financial transactions. As a result, the auditors' ability to view case documents on the Events tab in Odyssey was also removed.



Configuration errors and limited management review of the user access lists may lead to reduced accountability for financial transactions posted to terminated/transferred employees accounts and delays in obtaining case information.

Recommendation

Rights and Roles

Department Should:

- Periodically perform review of accounts to confirm timely deactivation for separated / transferred employees.
- Reinstate Auditor's Office inquiry access to view case information on the Events tab.

Management Action Plan

County Clerk Response: The till setup has been corrected.

District Clerk Response: The rights and roles have been rectified. The visibility of the District Clerk manager's till at the County Clerk's location and vice versa has been eliminated. The audit role has been reconfigured to eliminate the capability of conducting financial transactions. Furthermore, the ability to access case documents on the Events tab in Odyssey has been revoked.

Auditor's Response

None

cc: Darryl Martin, Commissioners Court Administrator