

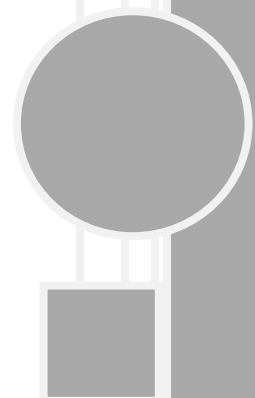


AUDIT REPORT

DALLAS COUNTY

JURY SERVICES - FY2017 AND FY2018

Darryl D. Thomas
Dallas County Auditor
ISSUED: July 08, 2019
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JURY SERVICES - FY2017 AND FY2018

TABLE OF CONTENTS

MANAGEMENT LETTER.....	3
EXECUTIVE SUMMARY.....	4
INTRODUCTION.....	5
DETAILS.....	6
State Quarterly Reports.....	6
Shared Login ID.....	6
Jury Procedures.....	7
Reduced Juror Parking/DART passes.....	9
Judges Petit Jury List.....	10

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 control over compliance with the requirements of laws, regulations, and contracts applicable to the department



DALLAS COUNTY
COUNTY AUDITOR

MANAGEMENT LETTER

Donna Barrance
Jury Services Manager
Dallas, Texas

Attached is the County Auditor's final report entitled "**Jury Services - FY2017 and FY2018**" 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,

A handwritten signature in blue ink, appearing to read "Darryl D. Thomas".

Darryl D. Thomas
County Auditor

EXECUTIVE SUMMARY

A review of Jury Services for fiscal years 2017 and 2018 revealed the significant observations listed below:

Summary of Significant Observations

- Dallas County requested and received \$15,436 less than the reimbursement amount due from the state because of a recalculation error related to Grand Jury payments.
- Employee passwords were shared and used by multiple users to access the Agile Juror System.

Status: After notification from Internal Audit, Jury Services modified system to allow password changes.

- A \$400 check returned for donation could not be located.
- The Dallas County Grand Jury summons did not indicate that service on the Grand Jury was voluntary.

Repeat Observations from Previous Audits:

- Petit Juror lists were not consistently signed by the Judge.

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

The objectives of this audit are to:

1. Ensure compliance with statutory requirements
2. Evaluate internal controls
3. Verification of accuracy and completeness of reporting
4. Review controls over safeguarding of assets

This audit covered the period of October 1, 2016 through September 30, 2018.

The audit procedures will include interviews with key process owners, observation of transactions processing, data analysis and sample testing of transactions. The main system used will also be reviewed and incorporated as part of the testing of transactions.

DETAILS

State Quarterly Reports

A review of the State Quarterly Jury Reimbursement Reports for fiscal years 2017 and 2018 and the subsequent reimbursement amounts received from the Texas Comptroller of Public Accounts revealed that Agile Jury Reimbursement Reports were not accurately totaling the amount of Grand Jury and Petit Jury payments. Amounts on the Agile Jury Reimbursement Reports were manually recalculated each quarter prior to submitting the reimbursement requests to the Texas Comptroller and requested amounts were not reviewed by Jury Services' management. Recalculation errors related to Grand Jury payments for the quarter ending December 31, 2016 resulted in reimbursements totaling \$15,436 less than amounts due to Dallas County; and recalculation errors related to Petit Jury payments for the quarter ending March 31, 2018 resulted in reimbursements totaling \$374 more than the amount due to Dallas County. Specific controls related to the preparation of accurate State Quarterly Juror Reimbursement Reports include verification of the accuracy of Juror payment reports prior to implementation and supervisory review of requested reimbursement amounts prior to submission to the State Comptroller. Inaccurate system reports due to incomplete pre-implementation testing combined with recalculation errors and lack of supervisory review have resulted in Dallas County receiving inaccurate jury reimbursement amounts from the Texas Comptroller.

Recommendation

State Quarterly Reports

Management should:

- Contact IT Department or system administrator to assist with correcting reports
- Review manually recalculated amounts to ensure accuracy until system is corrected
- Contact the Texas Comptroller of Public Accounts for guidance related to the submission of corrected reports

Management Action Plan

The Agile Jury system, which had been recently implemented, caused an error to the State Reimbursement Report. The error has since been rectified and the system is running properly. The State was notified of the error and agreed to reimburse Dallas County the additional funds of \$15,436. New software was purchased as a tool to help with accuracy of the State Reimbursement Report. A Court Order to have the additional funds deposited to the Dallas County General Fund in the amount of \$15,436 will be submitted.

Auditors Response

None

Shared Login ID

Inquiry and discussion with Jury Services employees related to the usage of the Agile Jury System revealed that management was unable to run user access reports from Agile Jury System; employees' login IDs were shared

with and used by multiple employees including the Jury Services Manager; and the Agile Jury System does not allow the department to change the generic password that was assigned to all users. **Status:** After notification from Internal Audit, Jury Services modified system to allow password changes.

Per Dallas County Code, Chapter 74, Section 1028, users shall not permit another person to use an account or password to access the county network or the internet, including, but not limited to, someone whose access has been denied, or terminated. Specific control procedures related to system security indicate that management periodically reviews user access lists to determine if levels of control-access are valid; system functionality/setup (and departmental policy) includes mandatory password changes at least every 60 days; passwords are a minimum of eight characters in length including alpha, numeric, and special characters/symbols; and management has the ability to run security reports in the juror management system. Lack of enforcement of controls over password security and application limitations have resulted in an inability to assign accountability for system transactions and increased the potential for unauthorized system access.

Recommendation

Shared Login ID

Management should:

- Periodically review all rights and roles to ensure that users have only the rights necessary to perform their core job functions.
- Enforce password security in accordance with Dallas County Information Technology security standards. System modifications may be necessary to comply with the standards.
- Contact the Dallas County IT Department or system administrator to assist with access to security reports.

Management Action Plan

This problem has been resolved. After meeting with Internal Auditors, Jury Services was given more details on this issue. A ticket granting temporary access for our intern would have to be placed with the IT Services desk in order for our interns to access the computer and Agile Jury.

Auditors Response

None

Jury Procedures

Review of department procedures, responses to the internal control questionnaire, and discussions with Jury Services staff revealed: the department had limited written procedures; employees were not provided with training manuals; the Dallas County Grand Jury summons did not indicate that service on the Grand Jury was voluntary in nature for Dallas County employees; Dallas County employees were not made aware that under

Dallas County Code serving on the Dallas County Grand Jury was not compensable time for Jury Duty Pay in KRONOS resulting in the employees having to use vacation or compensatory time for Grand Jury service; and a \$400 Grand Jury check that was returned to a bailiff to be donated could not be located. **Status:** Check was canceled on February 8, 2019.

Per Dallas County Code Sec. 82-517, serving on a grand jury is only recognized and supported by the county if the summons is from a federal court. Serving on a county grand jury is voluntary and if an employee chooses to do so then the department has the option to: (1) Allow the employee to use accrued vacation leave; (2) Work with the employee to make up any lost hours while serving on the grand jury; or (3) Request a leave of absence through commissioners court. Government Code 61.001 (f) indicates that a reimbursement for expenses under this section is not a property right of a person who reports for jury service for purposes of Chapters 72 and 74, Property Code. If a check, instrument, or other method of payment authorized under is not presented for payment or redeemed before the 90th day after it is issued the funds may be retained in the county's jury fund, the county's general fund, or any other fund in which county funds can be legally placed, at the discretion of the Commissioners Court. Lack of written procedures and employee training resulted in funds being lost or misplaced. Lack of knowledge of Dallas County Code resulted in inaccurate payroll due to the use of improper KRONOS pay codes.

Recommendation

Jury Procedures

Management should:

- Develop and implement written procedures related to processing of juror pay and donations.
- Provide training manuals to new employees.
- Limit corrections to the day of jury service.
- Consider eliminating reverse donations and reverse payments by including a disclosure on the juror questionnaire that indicates that the juror's requested disbursement selection is final after checks have been issued.
- Disclose Dallas County Code related to Grand Jury service on the Grand Jury summons and in the Jury Service Questionnaire.
- Update Grand Jury summons to reflect the voluntary nature of Grand Jury service.

Management Action Plan

The jurors are summoned to appear by law. The Presiding Judge and the assigned Judges for each term then sign petitions the jurors for Grand Jury. Adding the "voluntary" wording could give the jurors the assumption that if they are not volunteering, they do not have to appear. As it stands now, Jury Services has to summon 2,800 jurors for three days on selected weeks each quarter in order for the Grand Jury to successfully have enough

lawfully summoned jurors to ask to volunteer for services. The \$400 check that was noted was not located and Jury services did a Void and Reissue. Jurors jury record was noted of the Juror's request to donate the check and the check was reissued to the Donation Fund.

Auditors Response

For Dallas County employees, the Dallas County Code Section 82-517 only recognizes serving on a county grand jury as voluntary.

Reduced Juror Parking/DART passes

Prospective jurors are provided a parking validation stub with the date of service located on the right side of the juror summons for the first day of service. After the second day of service, jurors are required to bring their parking receipts to the Jury Services clerks to be validated with a Dallas County stamp and a juror clerk's initials. A sample review of 40 reduced juror parking tickets for fiscal years 2017 and 2018 and discussions with Jury Services staff revealed two reduced juror parking tickets were validated for dates that did not match the jurors' service dates and the department could not provide local agreement related to the free DART transportation provided to Dallas County jurors.

Specific controls related to reduced juror parking indicate that all parking receipts should match the date on parking validation ticket. Local agreements detailing the services to be provided by outside entities should be executed and available for review, including the free juror transportation provided by DART. Lack of management oversight related to reduced juror parking may result in a loss of revenue due to the misuse of parking discounts. Additionally, the lack of a local agreement between Dallas County and DART detailing the terms of the services to be provided may result in an expectation of payment from the outside entity.

Recommendation

Reduced Juror Parking

Management should:

- Review ticket summary reports and transaction logs.
- Notify ABM of issues related to reduced juror parking.
- Re-train all parking attendants to enforce reduced juror parking procedures.
- Obtain a local agreement between DART Transportation and Dallas County

Management Action Plan

Issues relating to reduced juror parking are an issue for ABM, the parking vendor. Currently, Facilities oversees the ABM Contract. In addition, two memos were

provided regarding DART courtesy passes for Dallas jurors.

Auditors Response

Although reduced juror parking is an issue that should be addressed with Facilities, Jury Services staff should still ensure that juror parking tickets are validated for the correct dates. In addition, the current memos between DART and Dallas County, provided by Management, are at least 22 years old. A more current formal agreement should be obtained and submitted to Commissioner’s Court for approval.

Judges Petit Jury List

A review of the Petit Jury lists for one month in fiscal year 2017 and one month in fiscal year 2018 revealed two jury lists were not signed by the presiding judge prior to processing the jury payroll. Government Code Sec. 62 indicates that the county or district clerk or the clerk's deputy who draws the names of prospective jurors and the judge in whose presence the names were drawn for placement on jury lists shall certify the jury lists to be the lists drawn for that term. Each certified jury list must be sealed in a separate envelope that is endorsed by the clerk or clerk's deputy. After receiving proper summons, jurors are to report for jury service. On the day that jurors appear for jury service in a justice, county, or district court, the judge shall select from the names on the jury lists a sufficient number of qualified jurors to serve on the jury panel. Best practices related to the preparation of the jury panel payroll indicate that the court bailiff maintains an accurate daily attendance record of the impaneled jurors; and the jury list is certified by the presiding judge as evidenced by the judge's signature on the juror's attendance record at the conclusion of the trial. Lack of supervisory review and internal control weaknesses related to the approval of juror lists may result in delayed or inaccurate payments to jurors.

Recommendation

Judges Petit Jury List

Management should:

- Review the Judge’s Jury list cover sheet to ensure the judge's signature and the date is on the form.
- Contact the judge, if necessary, to get a signature before processing payments to jurors.

Management Action Plan

The Jury Services Jury Coordinator and Lead Clerk continue to view all jury lists and if not signed by the bailiff and Judge, they call the Court and request signature. If panel is not used, Lead Clerk will make a notation on the cover sheet, initial, and date it and will obtain a signature from the Judge.

Auditors Response

None

cc: Darryl Martin, Commissioners Court Administrator