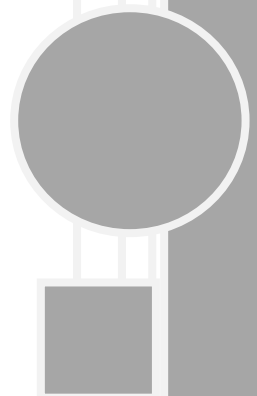




AUDIT REPORT

DALLAS COUNTY
Jury Services - FY2021

Darryl D. Thomas
Dallas County Auditor
ISSUED: 4/20/2022
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Jury Services - FY2021

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



DALLAS COUNTY
COUNTY AUDITOR

MANAGEMENT LETTER

Ms. Donna Barrance
Jury Services Manager
Dallas, Texas

Attached is the County Auditor's final report entitled "Jury Services - FY2021" Report. In order to reduce paper usage, a hard copy will not be sent through in house mail except to the auditee.

In 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,

Darryl D. Thomas

Darryl D. Thomas
County Auditor

EXECUTIVE SUMMARY

A review of Jury Services for fiscal year 2021 revealed the significant observations listed below:

Summary of Significant Observations:

- None Identified

Repeat Observations from Previous Audits:

- Petit Juror lists were not consistently signed by the Judge.
- Amounts on the Jury Reimbursement Reports were manually recalculated each quarter prior to submitting the reimbursement request to the Texas Comptroller.

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, 2020 through September 30, 2021.

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

Judges Petit Jury List

A review of all of the Petit Jury lists for one month in fiscal year 2021 revealed one jury list was not signed by the preparer and three 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

- SEVERAL ATTEMPTS WERE MADE TO GET JURY LIST SIGNED. SOME JUDGES WERE NOT PHYSICALLY PRESENT DUE TO WORKING REMOTELY FROM HOME DURING COVID.

Auditors Response

- None



State Quarterly Reports

A review of the State Quarterly Jury Reimbursement Reports for fiscal years 2021 revealed amounts on the Jury Reimbursement Reports were manually recalculated each quarter prior to submitting the reimbursement request to the Texas Comptroller. The system reporting issue started with the AgileJury system in the 4th quarter of 2016. The report generated duplicate records and incorrect amounts to reimburse. When Jury services moved to the new Clearview Jury system, the issue was partially corrected. **Status:** Jury Services contacted the IT department to correct the system reporting. However, there has not been a complete resolution to correct the system report. Additionally, the manager does not review the State Quarterly Jury Reimbursement Reports submitted to the Texas Comptroller.

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 reporting could result 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.

Management Action Plan

- No response received

Auditors Response

- N/A

cc: Darryl Martin, Commissioners Court Administrator