



DALLAS COUNTY
COUNTY AUDITOR

TO: Donna Barrance, Manager Jury Services

FROM: Darryl D. Thomas, County Auditor

Darryl D. Thomas
DDT

SUBJECT: Jury Services Review FY2012 – FY2014

DATE: Issued: June 28, 2017
Released: August 28, 2017

SCOPE

As part of ongoing reviews of county offices and compliance with statutory regulations and county policies, we have completed a review of jury payments, donations, and attendance records of Jury Services for fiscal years 2012 through 2014.

BACKGROUND

Dallas County implemented and integrated the ACS Juror Management System (JMS) on August 26, 2009. Jury Services uses JMS to provide automation of the juror management functions including: summons creation, daily juror check-in, juror assignment, panel creation, printing of jury list and seating charts, payments, and Petit Jurors donation lists. However, attendance records remain manual. The JMS also tracks and generates statistical data and reports such as the Texas State Reimbursement Report, Non Citizenship and Non Resident Reports. Prior to July 2014, Grand Jurors were paid using the Mainframe System. JMS was replaced by Agile Jury August 1, 2016.

The jury plan approved by Commissioners Court on July 6, 1999 on court order 99-1263 was revised March 29, 2011 on court order 2011-603. The revised plan recommended by a majority of the Judges of the District and Criminal District Courts of Dallas County incorporated prior amendments to the plan and provided new procedures for management of central jury room, staff, ACS Juror system and juror selection.

REVIEW PROCEDURES

Standard review procedures were followed to test internal controls and statutory compliance within the department. A random sampling of the total activity was selected for certain procedures, while others were reviewed in their entirety. Review steps included but were not limited to the following:

- Performed internal control walkthrough
- Reviewed internal control questionnaire (ICQ) responses
- Determined appropriateness of juror payments for days served for Petit Jury and Grand Jury
- Reviewed juror donation activity for Petit Jury
- Reviewed check disbursement and cancellation procedures
- Reviewed quarterly State reimbursement requests
- Examined tickets validated for reduced parking rates
- Reviewed time and attendance records for compliance with county policies

FINDINGS

Petit Jury

A sample review of the Petit Jury's check registers, donation reports, jury lists and supplemental pay revealed:

Eight out of 23 (35%) jury attendance lists reviewed were not signed by the approver and two (9%) were not signed by the preparer; seven (0.15%) check register payments had split transactions; and two out of six reviewed Petit Jurors additional paid compensation calculations had payment variances totaling \$51.01 in funds collected from litigants but not distributed. Risks identified during walkthrough of department's internal controls revealed that the Petit/Grand Jury attendance sheets are not initialed by the Jury Service clerks after review and the attended jury lists are not always returned in a timely manner by the Bailiff.

Reduced Juror Parking

A sample review of 40 reduced juror parking tickets for September, 2014 revealed: five (12.5%) jurors used juror badges for parking validation; one (2.5%) juror used the DART ride to jury duty pass for parking validation; one (2.5%) juror did not attend jury duty on the day parking was validated; one (3%) juror parking ticket was not stamped or validated; two (5%) instances noted when the validation date and parking ticket date do not match; two (5%) instances funds were found in the selected parking ticket box. Un-deposited funds totaled \$15 (\$5 cash and \$10 check). Risks identified during walkthrough of department's internal controls revealed that the parking validation stub valid for use on specified date only is being used for more than one day.

RECOMMENDATIONS

Petit Disbursements

Procedures should be enforced to ensure the amount of reimbursement for each day of jury service and paid within the minimum and maximum amounts prescribed by section **Government Code 61.001(b)**. Procedures should ensure that Judge's Jury list cover sheet should be modified to include the preparer's and approver's name/signature and date. Jury lists should be reviewed to confirm actual days served and entered accurately into the preliminary disbursement data files. Supervisor should reconcile check registers against control registers prior to releasing checks. All payments for jury service should be accurately and timely processed in accordance with statutes and Commissioners Court orders. Accurate petit juror time and attendance records should be maintained by the bailiff and timely submitted to Jury Services for processing and verified as evidence by initials and date. Additional paid juror compensation should be equally paid by the parties in accordance with **Government Code 61.001 (d)**.

Management Response: These issues arose during the previous manager's tenure. The current Manager was hired on May 28, 2016. Jury Services will reinforce the signing of the Jury list by the Judge and the preparer and will suggest that the Jury list have more date details.

Reduced Juror Parking

Re-training should be provided to all parking attendants to enforce parking procedures to aid in the elimination or minimization of parking misuse. Supervisory personnel should review ticket summary reports and transaction logs. All monies received should be promptly receipted and deposited properly, and timely in accordance with V.T.C.A., L.G.C. § 113.022. All receipts should be accounted for and properly used in order to affix responsibility, enhance cash control, and prevent assertion that monies were paid and refund due. Employees receipting money should verify that money tendered is accurately receipted. Accounting and jury parking control procedures require daily reconciliation and balancing of collected funds, including supervisory review.

Management Response: None provided.

SUMMARY

This report is intended for the information and use of the department. While we have reviewed internal controls and compliance factors, this review will not necessarily disclose all matters of a material weakness. Noted weaknesses inherent in the legacy jury pool/pay system while sufficiently managed; still exist after the implementation of the new system. 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.

Highest areas of risk which need to be addressed include: accuracy of jury attendance records; incomplete system integration between ACS Juror Management System and Oracle; and inaccurate juror payments.

Emphasis on outlined procedures should provide for improved departmental processes. Consideration of all issues and weaknesses should be incorporated by Jury Services as a self-assessment tool. Adherence to and follow-through with the recommendations should strengthen internal controls and compliance with Dallas County policies and procedures.

cc: Darryl Martin, Commissioners Court Administrator
Lori Ann Bodino, District Court Administrator