




DALLAS COUNTY COUNTY AUDITOR

Memorandum

To: David Wilkinson
Director

From: Darryl D. Thomas 
County Auditor

Subject: Law Library - Review for Fiscal Years 2013-2014

Date: Issued November 10, 2016
Released December 14, 2016

Scope

A review was performed in accordance with statutory guidelines on the financial records, reports, and internal controls of Law Library for fiscal year 2013 through 2014 with a cash control procedures walkthrough completed in 2015.

Review Procedures

Standard review procedures were followed to test the 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 unannounced cash counts
- Accounted for numerical sequence of manual receipts and copy cards
- Traced amounts recorded on the receipts to the bank deposits
- Reviewed assessed fees for compliance with applicable state laws and Commissioners Court orders
- Reviewed voids and cancellations of computerized receipts
- Submitted Internal Control Questionnaire (ICQ) and evaluated responses
- Evaluated cash control procedures
- Reviewed time and attendance records for compliance with county policies

SUMMARY OF FINDINGS

Deficiency in Internal Control

- **Computer Receipts:** (1) Incomplete and insufficient information entered into CLASS comments field for voids/cancelled computerized receipts. (2) No evidence of supervisory review of voids and cancellation. (3) Clerks sharing one user id / password to receipt payments in the CLASS system.
- **Copy Cards:** (1) Newly programmed copy cards are sold to customers out of sequence. No evidence of supervisory review to account for all copy cards.

SUMMARY OF RECOMMENDATIONS

- **Computer Receipts:** (1) Computer receipts should be properly voided or cancelled and affixed with a reason for the void or cancellation; the replacement receipt number (if applicable) should be noted in the comment field. (2) The supervisor should periodically review receipts for proper usage. (3) Individual user ids/passwords should be established within CLASS.

- **Copy Cards:** (1) New copy cards assigned to clerks should be issued to customers in numerical sequence. (2) Supervisors should periodically review copy card activity for proper tracking and issuance.

Management Response: We are in general agreement with the recommendations and they have been implemented.

CURRENT FINDINGS/OBSERVATION AND RECOMMENDATIONS

Findings template numbered 14.LL.01.01 and 14.LL.01.02 are on file.

SUMMARY

The report is intended for the information and use of the department. While internal controls and compliance factors reviewed, all matters of a material weakness may not have been identified. 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.

Areas of risk which need to be addressed include: control procedures for copy cards and cash handling process (includes sharing of CLASS user id and voiding/canceling of computerized receipt).

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