



**DALLAS COUNTY
COUNTY AUDITOR**

Memorandum

To: Honorable Judge Steven Seider
Justice of the Peace, Precinct 3, Place 2

From: Virginia A. Porter
County Auditor

A handwritten signature in cursive script that reads "Virginia A. Porter".

Subject: Review Performed for Fiscal Years 2011 (February 1, 2011) through partial 2013 (March 31, 2013)

Date: Issued: April 18, 2014
Released: June 26, 2014

Scope

A review was performed in accordance with statutory guidelines on the records and reports of Justice of the Peace, Precinct 3, Place 3 for the period of February 1, 2011 through December 31, 2011 and Precinct 3, Place 2 for the period of January 1, 2012 through March 31, 2013. As a result of redistricting, Justice of the Peace, Precinct 3, Place 2 was consolidated with Justice of the Precinct 3, Place 3 effective January 1, 2012 with the combined court officially becoming Justice of the Peace, Precinct 3, Place 2.

Review Procedures

Standard review procedures were followed to test the internal controls for cash, revenue, and other county assets. A random sampling of the total activity was selected for certain review steps based on risk, the dollar value of transactions, the volume of transactions, and noted internal control weaknesses. Testing involved a review of the JP Accounting System (JPAS) as well as case jackets.

A partial list of the review tests include:

- Accounted for numerical sequence of manual and computer generated receipts
- Traced amounts recorded on the receipts to the bank deposits
- Performed unannounced cash counts
- Examined special fund disbursements and associated fee dockets to determine if sufficient funds were collected, proper payees paid, and if posting to the JPAS had occurred
- Reviewed assessed fees for compliance with applicable state laws and Commissioners Court orders
- Reviewed unpaid criminal cases for outstanding warrants of arrest
- Reviewed outstanding warrant/capias reports for appropriateness
- Traced issuance of bad check actions to the criminal fee dockets to confirm the filing of the cases, collections of assessed fines and costs, or the issuance of arrest warrants
- Reviewed time and attendance records for proper posting and compliance with County policies and procedures
- Compared activity reports to actual new cases on the JPAS
- Reviewed credit card activity for accurate and timely posting to the JPAS
- Reviewed 'Justice Fee Exception List' to determine reason for uncollected fees

Partial Statistical Listing

During fiscal year 2011 the justice court (JP 3-3) processed:

- 16,452 computer receipts totaling \$2,018,994.55
- 12,678 class C misdemeanors
- 1,487 civil/small claims

- 1,517 eviction cases

During fiscal year 2012, the justice court (JP 3-3 designation on JPAS) processed:

- 15,356 computer receipts totaling \$1,902,663.38
- 10,330 class C misdemeanors
- 2,024 civil/small claims
- 4,250 eviction cases

During fiscal year 2012, the justice court (JP 3-2 designation on JPAS) processed:

- 7,754 computer receipts totaling \$973,464.44 (includes receipt activity under the JP 3-2 prior administration)

FINDINGS/Observations

Cash Management

Receipts – Review of 40,336 computer generated receipts including 82 voided computer receipts and manual receipts revealed material compliance. The bookkeeper is required to receipt payments to cases under two different JPAS court numbers (3-2 and 3-3) doubling work efforts due to system case consolidation under one court not occurring at the time of redistricting. Responses to the Internal Control Questionnaire (ICQ) indicate separate cash drawers are not maintained when other staff assist or relieve the bookkeeper.

Assessment / Distribution – Review of 41 computer receipts (346 fee code entries) and corresponding cases for compliance with statutorily required court costs, fines, and fees revealed material compliance except partial payments are not consistently prorated in accordance with AG Opinion No. GA-0147. Responses to the ICQ indicate Court Costs and Fine fields on the Docket screen are not updated on dismissed cases including administrative dismissals.

Disbursement / Special Fund Reconciliation - Review of special fund activity revealed: old case balances over three years old totaling approximately \$195,235 (including approximately \$102,482 in cash bonds over four years old) remain in the special fund accounts as of October 6, 2012 without research for correction of receipting errors, disbursement to the applicable party and /or escheating to the County Treasurer or State Comptroller.

Processing/Reporting

Credit Card Transactions – Review of 25 credit card transactions and procedures and an ongoing desk review of daily credit card transactions revealed material compliance.

Criminal Fee Dockets – Review of time payment plans, cases referred to delinquent collection law firm, and active warrants or capias (IT Services Active Warrant Error Report) on disposed cases or cases without balances due for appropriateness of warrant status, and corresponding Docket screens revealed: 28 active warrants or capias reflected as active or outstanding on constable warrant system for cases: without calculated balances due; with time served; dismissed by DA; and/or on cases marked disposed on the JPAS Docket screen. **Status:** 28 of the 28 warrants or capias were returned with JPAS Docket screen comments indicating multiple attempts made to recall. Responses to the ICQ indicate all court clerks are authorized to recall warrants.

Birth Certificates & Marriage Licenses - Review of birth certificates and marriage licenses applications revealed: instances of birth certificate searches without corresponding payments and/or postings to the court's internal tracking log; court's copy of birth certificate and marriage applications are not retained in a secure location or properly destroyed after expiration of the three (3) year retention period, but sent to the Records Center for storage.

Activity Reports – Comparison of activity reports filed by the court with the Office of Court Administration, the Office of Budget and Evaluation, and Auditor’s Office to the mainframe JPAS case records revealed material compliance.

Other/Miscellaneous

Time and Attendance – Observation of time and attendance during fieldwork and review of 30 manual attendance records traced to KRONOS revealed: two instances in which KRONOS postings did not agree with manual attendance records; four leave requests totaling 57 hours without postings to KRONOS; and, employees take 50 minutes for lunch with no breaks (lunch is recorded as 30 minutes in KRONOS).

RECOMMENDATIONS

Cash Management

Receipts – Continue existing receipt issuance practices. Separate cash drawers should be maintained by all clerks receipting payments and funds should be balanced prior to combining with other receipted funds. Consider submitting a work order to IT Services to consolidate JP 3-2 and 3-3 cases under one court number on the JPAS.

Assessment / Distribution – Continue monitoring assessment, collection, and prorating of court costs, fines, and fees in compliance with applicable state laws, Commissioners Court orders, Attorney General (AG) Opinion No. GA-0147, and applicable fee schedules based on the offense date. JPAS Docket screen Court Costs and Fine fields should be updated as fine amounts as cases are dismissed including administrative dismissals.

Disbursement / Special Fund Reconciliation – A management plan (including reconciling the court’s special fund bank accounts and the County’s General Ledger) should be developed and implemented to periodically review the detailed special fund reports in order to correct receipt or disbursement posting errors and clear old items on disposed cases in accordance with unclaimed property statutes, V.T.C.A., Property Code, § 72 and 76. Cash bonds should be forfeited in accordance with Code of Criminal Procedure, § 22.18.

Processing/Reporting

Credit Card Transaction – Continue review of daily credit card activity and post payments in compliance with *Dallas County General Policy for Use of Credit Card Transactions* and other recommended procedures. Document proposed modifications to the automated posting process and incorporate in technology assessments.

Criminal Fee Dockets – Outstanding warrants or capiases should be recalled timely when cases are dismissed or otherwise disposed, payments made in full, time is served, etc. Separation of duties should be established limiting (through system security access) staff assigned to recall warrants.

Birth Certificates & Marriage Licenses – A procedure should be developed and implemented to periodically review the security implication for issuing and voiding certificates. Documents should be retained in a secure location with restricted access and in accordance with records retention requirements.

Activity Reports – Monthly activity reports should be completed in an accurate and timely manner with copies provided to OCA, OBE, and the County Auditor.

Other/Miscellaneous

Time and Attendance – Actual time worked and meal periods should be properly and timely posted to the KRONOS time and attendance system in accordance with Dallas County Code.

CURRENT FINDINGS/OBSERVATION AND RECOMMENDATIONS

Finding templates numbered 12-JP3.2-01-01 through 12-JP3.2-01-07 are attached. Responses are incorporated with the templates.

Summary

The report is intended for the information and use of the 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.

Highest areas of risk which need to be addressed include: clearing old Special fund balances not timely escheated and/or remitted; monitoring of the warrant exception report for inappropriate active warrants; and, prorating of partial payments. Processing errors are minimal considering volume and labor intensive recording processes.

Emphasis on outlined procedures should provide for improved departmental processes. Consideration of all issues and weaknesses should be incorporated by the court as a self-assessment tool in testing processing functionality of a new justice court system. Adherence to and follow-through with the recommendations should strengthen internal control and compliance with Dallas County policies and procedures.

cc: Darryl Martin, Commissioners Court Administrator
Ryan Brown, OBE



Finding Number: 12-JP3.2-01-01- Computer & Manual Receipts
Date: May 8, 2013
Audit: Justice of the Peace 3-2/3-3 Review FY2011-2013 partial (3-31-2013)
Auditor(s) Assigned: RL

<p>Finding:</p>	<p>Review of 40,336 computer generated receipts (JP 3-3 February 1, 2011 thru March 31, 2013 and JP 3-2 December 14, 2011 thru March 31, 2013) including a complete review of 82 voided computer receipts, a complete review of receipt continuity, a review of 25 manual receipts and four (4) voided manual receipts, testing of voiding procedures for proper accounting and internal controls, and a sample review of Daily Receipts Log <u>revealed material compliance with proper receipting procedures.</u></p> <p>Responses to the Internal Control Questionnaire (ICQ) indicate:</p> <ul style="list-style-type: none"> • A separate cash drawer is not maintained by the back-up bookkeeper • Monies received by the back-up bookkeeper are not separately balanced prior to combining with the funds controlled by the bookkeeper.
<p>Work Paper Reference: (or other method by which finding was identified)</p>	<p>Work papers 5A, 5B, 5C, and 5D ICQ Responses</p>
<p>Condition: (Describe the current condition)</p>	<p>Cash payments received by the counter clerks are counted in the presence of the payer. Payments made over the counter and supporting documentation is provided by the counter clerks to the bookkeeper or back-up bookkeeper for receipting. Cash is recounted by the bookkeeper or back-up bookkeeper prior to the generation of the computer receipt with change noted. Check/money order payments are consistently reviewed for correctness by comparing the numeric and written/legal amounts on the check and payer name to the case number, case style, and amount due on the case prior to the generation of the computer receipt. The JPAS is accessed for generating a computer receipt to the appropriate case number and the payment information is entered by the bookkeeper or back-up bookkeeper. The computer receipt is printed and reviewed by the bookkeeper or back-up bookkeeper for accuracy prior to submitting to the customer by the counter clerk. If errors are identified, the original computer receipt and copy is voided with an explanation consistently noted. Computer receipts and any change due from cash payments are provided to the customers by the counter clerks. During the afternoon each business day prior to closeout, the computer receipts are totaled, compared to the funds on hand and system control totals by the bookkeeper with a second count completed by the chief clerk. Corrections are made when the payment type is incorrectly recorded, the check amount is not correctly receipted, or other errors are identified. Computer receipts issued after the cut-off are included with the next business day's deposit.</p> <p>Document Direct reports are reviewed by the bookkeeper each morning for automated computer receipt postings created overnight from credit card payments processed over the Internet. Intent of the review is to validate accuracy of fee type breakdown and for complete posting of Internet payments. In the event of an identified fee code distribution error, the computer receipt is voided in the JPAS by the bookkeeper. However, no hard copy of a receipt exists for receipts generated through the automated process. The bookkeeper will enter the correct fee code breakdown and generate a new computer receipt with the total amount matching the confirmation received by the customer.</p> <p>Redistricting of Justice of the Peace courts, which was effective January 1, 2012, resulted in</p>



	<p>two courts (JP 3-2 and JP 3-3) consolidated together as JP 3-2. The court requested that Information Technology (IT) Services consolidate the case data on the JPAS into one court. IT Resources were not available to complete this process due to the short timeline prior to January 1, 2012. Thus, the bookkeeper is required to receipt payments to cases under two different JPAS court numbers doubling work efforts on reconciling, balancing, close-out, and deposit preparation.</p>				
<p>Criteria: (Describe the optimal condition)</p>	<p>Best practices regarding receipt control procedures require that:</p> <ul style="list-style-type: none"> • All computer receipts should be accounted for and properly used in order to affix responsibility, enhance cash control and prevent potential assertion that monies were paid and refund due. • Receipts should not be altered, but properly voided and affixed with a reason for the void with retention of all voided copies. • The chief clerk should periodically review the exception reports and transaction logs (especially with respect to receipt deletions, lowered amounts, and payment type changes) to insure that the explanation for the deletions is documented and reasonable. • Assigned duties for cash controls are adequately separated. • Corrections are reviewed and approved by the chief clerk. <p>Accounting and system control procedures require daily reconciliation and balancing of collected funds to support documents and separation of duties to affix responsibility for processing. Separate cash drawers should be maintained by all clerks receipting payments, and funds should be balanced prior to combining with other receipted funds.</p>				
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Lack of separate tills within the mainframe Justice of the Peace Accounting System (JPAS)</p>				
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Inability to affix responsibility in the event shortages occur</p>				
<p>Recommendation: (Describe corrective action)</p>	<ul style="list-style-type: none"> • Separate cash drawers should be maintained for all clerks receipting payments including balancing receipted funds prior to combining with other receipted funds. A proper segregation of duties reduces the risk of misappropriated funds and establishes a clear line of liability in the event losses occur. • Continue existing receipt issuance practices <p>Consider submitting a work order to IT Services to consolidate JP 3-2 and 3-3 cases under one court number on the JPAS.</p>				
<p>Responsible Department or Organization:</p>	<p>Justice of the Peace 3-2</p>				
<p>Management's Response:</p>	<input type="checkbox"/> Agree	<input checked="" type="checkbox"/> Disagree	<p>Respondent:</p>	<p>Honorable Judge Steven Seider</p>	<p>Date: June 23, 2014</p>
<p>Comments:</p>	<p>A total of 39,562 receipts were issued totaling \$4,895,122.20 during the course of the audit.</p> <p>Separate cash drawers at the counter are not feasible with existing technology/personnel and pose a safety risk without adequate security glass protecting the clerks. In addition, separate cash drawers are not necessary, as the practice of balancing receipted funds prior to and following access or receipting by the backup bookkeeper ensures a clear line of liability in the event a loss were to occur. Additionally, the bookkeeper balances receipted funds several times throughout the day and there has been on instance of shortage/overage since these practices were implemented.</p>				



	<p>The two cash drawers (JP 3-2 and JP 3-3) are balanced prior and after the bookkeeper/backup bookkeeper go to lunch and return from lunch daily.</p> <p>Dallas County is researching new systems with functionality that supports automation of receipt postings.</p> <p>A service ticket with IT Services was opened by the former Chief Clerk to combine the two courts (JP 3-2 and JP 3-3) on the case management system.</p>
Disposition:	<input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration



Finding Number: 12.JP3.2-01-02
Date: May 8, 2013
Audit: Justice of the Peace 3-2/3-3 Audit FY11-13 partial (thru 3/31/13)
Auditor(s) Assigned: RL

<p>Finding:</p>	<p>Fine, Court Costs, and Fee Assessments & Docket Screens Review of 41 computer receipts (346 fee code entries) for appropriate assessment and collection of court costs, fines, and fees and accurate posting to the Justice of the Peace Accounting System (JPAS) <u>revealed material compliance</u> except:</p> <ul style="list-style-type: none"> • Eleven partial payments are not prorated in accordance with AG Opinion No. GA-0147 • Two cases with court costs assessed based on the wrong schedule <p>Responses to the Internal Control Questionnaire (ICQ) indicate staff does not update court costs and fine fields on the Docket screen when case dismissals occur including administrative dismissals and District Attorney (DA) dismissals.</p>
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper 5E review of fees assessed and receipted ICQ responses</p>
<p>Condition: (Describe the current condition)</p>	<p>The Justice of Peace Accounting System lacks automated assessment and partial payment distribution functions. Pre-assessed court costs and fine amounts are posted to the JPAS Docket screen by justice court (or populated via automated traffic case filings) staff based on state statutes in effect at the time of the offense.</p> <p>Additional court costs may be manually assessed with the JPAS Court Costs field on the Docket screen updated by the court clerks and the bookkeeper for time payment fees when payment plans are established, transaction fees when payments are presented, and warrants and/or capiases fees as each paper is issued. Other manual adjustments by court clerks or the bookkeeper to the JPAS Court Costs and Fine fields on the Docket screen do <u>not</u> occur when defendants present proof of registration, inspection, or a valid driver's license in conjunction with payment of an administrative fee and dismissal of the case.</p> <p>Proof of insurance will result in dismissal of "no insurance" cases without payment of an administrative fee and the JPAS Court Costs and Fine fields on the Docket screen are inconsistently updated to reflect no fee due. Defendants appearing before the court may receive a reduced fine from the Judge with the judgment reflecting a fine less than the pre-assessed amount, requiring the court clerks or bookkeeper to update the JPAS Fine field on the Docket screen. Other defendants may request and be approved for a driving safety course (defensive driving) with court clerks or the bookkeeper updating the JPAS Court Costs field on the Docket screen by adding an additional \$10 administrative fee to the standard moving violation court costs amount (updating the Docket screen to reflect DSC for reporting to Austin does not occur until proof of course completion is presented to the court along with a copy of insurance and an official driving record from DPS) and requiring payment at the time of request. Other defendants may request and receive deferred adjudication from the court which requires full payment of the court costs for the offense and payment of a "special expense" set by the Judge. The "special expense" in lieu of the fine may not exceed the maximum amount of the fine for the offense. Manual adjustments are required to the JPAS Docket screen fields by court clerks or the bookkeeper to reflect deferred adjudication including noting a date in the Deferred Adjudication judgment date field.</p> <p>Prior to receipting payments, the bookkeeper or chief clerk reviews the JPAS payment history screen for prior payments and the case jacket and JPAS Docket screen for accuracy of amounts due including Court Costs, Fine/Special Expense, FTA Fee, and/or Delinquent Collection Fee. During the receipting process, the bookkeeper, backup bookkeeper, or chief clerk must perform a modified manual cost allocation process to record payments to each fee type due to limited system functionality.</p>

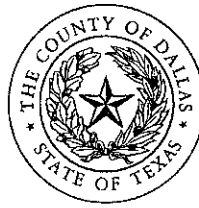


<p>Criteria: (Describe the optimal condition)</p>	<p>Court costs, fines, and fees should be assessed/collected/prorated in compliance with applicable state laws including Code of Criminal Procedure Chapters 45 and 102 and Local Government Code Chapter 133, Commissioners Court orders, and Attorney General Opinion No. GA-0147. Court costs should be assessed based on offense date and offense type.</p> <p>Once collected, each fee should be posted to the proper JPAS fee type and paper type. Paper types for designated traffic programs should be used when recording payments on traffic cases.</p> <p>JPAS Docket screens should be updated as cases are filed and additional case activity occurs including, but not limited to, the assessment of additional court costs and/or changes in fines or special expense amounts as ordered by the judge in accordance with Vernon's Ann., CCrP., § 45.017.</p>					
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Inadequate JPAS system functionality</p>					
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Inaccurate reports and anticipated receivables</p>					
<p>Recommendation: (Describe corrective action)</p>	<p>Continue to monitor assessment, collection, and prorating of court costs fines, and fees in compliance with attorney general opinions, applicable state laws including Code of Criminal Procedure Chapter 102 and Local Government Code Chapter 133 or Commissioners court orders and applicable fee schedules based on the offense date and offense type for criminal offenses and file date for civil type cases.</p> <p>JPAS Docket screen posting procedures should include:</p> <ul style="list-style-type: none"> • Updating Docket screens as: cases are filed; warrants or capiases are issued; pleas are entered; court dates are set; cases are dismissed, judgments or deferred adjudications are ordered; defensive driving is authorized; time payment plans are authorized; cases are disposed; etc. • Completing electronic Dockets in compliance with Vernon's Ann., CCrP., § 45.017. 					
<p>Responsible Department or Organization:</p>	<p>Justice of the Peace 3-2</p>					
<p>Management's Response:</p>	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	<p>Respondent:</p>	<p>Honorable Judge Steven Seider</p>	<p>Date:</p>	<p>June 23, 2014</p>
<p>Comments:</p>	<p>There are approximately 45 different breakdowns of court costs depending on the date of the offense and legislative changes over time. There are up to 11 separate fee codes to be inserted in each transaction. The current JPAS system has posting errors including use of wrong court costs and partial payment prorating errors when automatically posting the credit card online payments.</p> <p>The court is implementing changes to the JPCMS procedures when administrative fees or dismissals are made.</p> <p>Proposed modifications and improvements are dependent upon purchase, installation, and maintenance of Court Management and Accounting software that exceeds the JP court's authority.</p> <p>Dallas County is researching new systems with functionality that supports automation of receipt postings.</p>					
<p>Disposition:</p>	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration			



Finding Number: 12-JP3.2-01-03
Date: May 8, 2013
Audit: Justice of the Peace 3-2/3-3 Review FY2011-2013 partial (through 3-31-2013)
Auditor(s) Assigned: RL

<p>Finding:</p>	<p>Credit Card Transactions Review of financial activity associated with twenty-five (25) credit card transactions and the associated JPAS postings revealed:</p> <ul style="list-style-type: none"> • One case with court costs assessed based on the wrong fee schedule • Three cases where warrants or capias were returned to court and Docket field not populated Status: One case Docket field updated. • One case (paid in full) where warrant (issuance date without return date) was 'age purged' with the Docket 'Returned' date field populated
<p>Work Paper Reference: (or other method by which finding was identified)</p>	<p>Work paper 6 Desk Review – JPAS and Settlement reports</p>
<p>Condition: (Describe the current condition)</p>	<p>Credit card payments are submitted for processing either by defendant directly over the Internet or by court clerks for mail in payments (data is entered manually by clerks) or Point-of-Sale (POS) over the counter transactions using a swipe card reader and numeric pad for entry of debit cards PIN by customer There are two web portals that can be used: an 'auto citation' payment channel and a 'JP Court' precinct payment channel.</p> <p>Defendants paying with a credit or debit card in person are required to provide a government issued photo ID. A POS sales slip will be provided to defendants paying in person. For non-PIN transactions, the customer's signature is required on the court's copy of the POS sales slip. Payments are posted to the JPAS same day with a JPAS receipt generated. At the end of business day (not prior to 4 PM), the bookkeeper will generate a Device Detail Report for POS activity for reconciling and balancing the daily JPAS transactions. The next business day, a Batch Settlement Report is generated from the court's proxy email account by the bookkeeper or chief clerk. The prior day Device Detail Report and Batch Settlement Report will be compared by the bookkeeper to verify reports match. A copy of the Batch Settlement Report will be attached to the check deposit.</p> <p>Defendants paying with credit card via mail are required to provide cardholders name and address, credit card number and expiration date, check the case(s) to be paid, record the amount to be paid, sign and date, and enter a plea on the citation provided at the time of offense. Mailed in credit card payment data are submitted to the bookkeeper for processing through the County's Intranet portal. A confirmation number is generated by the system for successful transactions and the confirmation will be printed by the bookkeeper. Credit/debit card payments processed through the 'auto citation' payment channel by 6:59:59 PM are not consistently included in the next day business closeout (processing is dependent on IT parameters not JP court clerk). Credit card number and other information are not stored on Dallas County servers or systems.</p> <p>Each business morning, the bookkeeper will print the credit card transaction reports from both credit card payment channels and the mainframe automated posting/reject reports. Accepted transactions (completed prior to 7 PM) processed through the 'auto citation' payment channel create a computer receipt in the overnight batch process without data entry required except for amounts that do not match the limited allocation table. The bookkeeper reviews the 'auto citation' payment channel accepted (titled Settlement Report) report and compares to the JPAS for accuracy in fee code distribution. There are limited programmed court costs tables available for the automated posting of credit card payments so some items appear on a mainframe reject (amounts do not match table) report and require research and manual posting for generation of a computer receipt.</p>



	<p>Valid transactions from the 'JP Court' precinct payment channel accepted (titled Settlement Report) report and the rejected 'auto citation' transaction mainframe report will be receipted by the bookkeeper to the JPAS as payment type 'check' due to JPAS limitations. Daily balancing of receipt activity will include credit card payments that appear on the accepted/settlement (previous day's activity prior to 7 PM) reports generated by court staff from the County's Intranet site.</p> <p>Cash will be counted and balanced to JPAS control cash totals. Checks will be totaled and added together with both accepted/settlement report totals and the POS Device Detail Report and balanced to JPAS control check totals. The ending receipt for the balanced funds will be input to the JPAS and will not include new computer receipt numbers that will be generated during the current day's overnight batch process for system generated computer receipts for credit card payments. Cash, checks, and other supporting documentation will be placed in the safe overnight. The following business day the safe is opened and the bookkeeper will confirm cash and checks (including computer receipts for credit card transactions) are still in balance with JPAS control totals. Cash, coin and check totals are entered to the JPAS deposit file. If entered amounts match system control totals, the JK98 process will allow the court to print the deposit form 98's by cash and check payment types. The funds and deposit totals are verified by a second court employee (chief clerk or back-up bookkeeper). Dual sign-off will be indicated on both deposit forms. Closed-out receipting of credit card payments will be reflected on the check deposit with a manual notation on the deposit form 98 with the amount from the accepted/settlement reports and POS Batch Settlement Report as 'ACH' or credit card.</p> <p>A copy of the two accepted/settlement ('auto citation' and 'JP Court') reports and POS Batch Settlement Report will be sent to the County Treasurer with the check deposit. The cash and check (including closed out / computer receipted credit card payments) deposits will be placed in separate clear plastic deposit envelope bags. Relevant information will be written on the clear plastic bags. Bag control numbers, payment type, and amount will be notated in the courier receipt book and signed by court staff. The deposits will be locked in the safe pending the arrival of the courier. The courier will sign for the deposits and deliver to the County Treasurer.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Standard accounting and system control procedures require daily reconciliation and balancing of collected funds with receipts promptly issued for the amount of funds tendered, all funds received properly secured, and deposited consistent with state law including V.T.C.A., L.G.C., § 113.022 and Vernon's Ann., C.C.P., § 103.004.</p> <p>E-Commerce requires information processing controls to test that transactions completed through computerized applications are valid, properly authorized, and completely and accurately processed and reported.</p> <p>Per Dallas County General Policy for Use of Credit Card Transactions, any customer credit card numbers or security numbers from the back of the credit card received through the mail by the justice courts and used to process credit card transactions must be securely retained for 24 months after the transaction is processed through web access in a locked file cabinet with limited access. After 24 months, the credit card information should be destroyed or redacted. At no time should credit card information be left on desks or other work areas nor be filed in case jackets.</p> <p>According to V.T.C.A., L.G.C., § Sec. 130.003. PAYMENT CONDITIONAL. (a) The acceptance of a check or credit card invoice for the payment of a fee or tax does not constitute payment of the fee or tax. The fee or tax is not considered paid until the check is honored by the bank on which the check is drawn or the credit card invoice is honored by the issuer.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Non-integrated financial systems for e-commerce requiring manual intervention. Multiple credit card reports and payment channels.</p>



Effect: (Describe or quantify any adverse effects)	Delayed revenue recognition				
Recommendation: (Describe corrective action)	Payment posting procedures should include: <ul style="list-style-type: none"> • Continue review of reports for card acceptance posting & rejection to properly & timely account for payments. Valid payments not auto-posted should be receipted to the JPAS when appearing on the settlement report. • Post payments in compliance with <i>Dallas County General Policy for Use of Credit Card Transactions</i> including reference to the last five digits of the transaction id number. <p>Recall outstanding warrants or capias same business day when payments are made in full (appear on daily settlement report).</p> <p>Document proposed modifications to the automated posting process and incorporate in <u>technology assessments</u>.</p>				
Responsible Department or Organization:	Justice of the Peace 3-2				
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Judge Steven Seider	Date: June 23, 2014
Comments:	<p>There are approximately 45 different breakdowns of court costs depending on the date of the offense and legislative changes over time. There are up to 11 separate fee codes to be inserted in each transaction. The current JPAS system has posting errors including use of wrong court costs and partial payment prorating errors when automatically posting the credit card online payments.</p> <p>There are two web portals that can be used: an "auto citation" payment channel and a "JP Court" precinct payment channel. The "auto citation" portal is to automatically post the payment to the JPAS system which continually has posting errors (see below response). To reduce the confusion of posting the credit card payments through each payment portal, there should be just one payment portal for the court staff and defendants to utilize.</p> <p>There are limited programmed court costs tables available for the automated posting of credit card payments so some items appear on a mainframe reject (amounts do not match the table) report and require research and manual posting for generation of a computer receipt.</p> <p>Dallas County is researching new systems with functionality that supports automation of receipt postings.</p> <p>Warrants are returned daily and posted to the JPCMS the same day.</p> <p>Once a warrant is recalled, there have been multiple instances where the warrant was not cleared from WX50 due to the Constable's office and DSO not removing the warrant promptly.</p> <p>The Warrant Error Report is run monthly to ensure active warrants have been recalled properly and timely.</p> <p>Proposed modifications and improvements are dependent upon purchase, installation and maintenance of Court Management and Accounting software that exceeds the JP court's authority.</p>				
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 12-JP3.2-01-04
Date: May 8, 2013
Audit: Justice of the Peace 3-2/3-3 Review FY2011-2013 partial (through 3-31-2013)
Auditor(s) Assigned: RL

<p>Finding:</p>	<p>Warrants, Capias, and Capias Pro Fine</p> <p>Review of 20 cases on time payment plans, review of 20 cases from the Justice of the Peace Collection by Law Firm Monthly Report for adequate collection procedures on cases referred to delinquent collection law firm, and review of IT Services Active Warrants on Disposed Cases Reports dated 9/30/2012 and 2/21/2013, for validity of warrant issuances, recalls, and served/returned/active/regional statuses revealed (sample sizes less than 1% of population):</p> <ul style="list-style-type: none"> • All court clerks are authorized to recall warrants. • 11 cases with partial payments not prorated in accordance with AG Opinion No. GA-0147. • 28 warrants or capias reflected as active or outstanding on WX50 for cases: without balances due; with time served; dismissed; and/or inactive (marked with Disposed flag 'X'). <p>Status: 28 of 28 warrants or capias returned with JPAS Docket screen comments indicating multiple attempts made to recall.</p> <p>The court established a collections process for time payment plan cases as required by the Office of Court Administration (OCA) Collections Improvement Program. The Office of Budget and Evaluation (OBE) has provided one designated collection clerk for each court.</p>
<p>Work Paper Reference: (or other method by which finding was identified)</p>	<p>Work papers 7A, 7B.1-2, and 8A.1-4 IT Services Active Warrants on Disposed Cases Report Responses to ICQ</p>
<p>Condition: (Describe the current condition)</p>	<p>In response to the OCA and Senate Bill 1863 (enacted by the 79th Legislature in 2005), the court established procedures for defendants requesting time payment plans. These procedures include but are not limited to: defendant completing a personal data form when requesting time to pay, interview of defendant by the court collection clerk, defendant signing a payment agreement, defendant's phone numbers and references verified by court collection clerk, phone calls and delinquent collection notices sent by the court collection clerk for missed payments based on non-system logs maintained by the court collection clerk, and a pre-warrant notice sent by the court collection clerk when a defendant defaults on a payment plan including.</p> <p>Warrants including alias warrants and failure to appear warrants are issued by the court and signed by the Judge when defendants do not appear or do not comply with the terms of release. The issuance date is recorded to the JPAS Docket screen by the court staff. A notice of show cause hearing is issued by court staff when defendants do not satisfy the terms of the judgment including payment of fine and court costs. Criminal process is sent to the constable's office for service.</p> <p>Returned/recalled dates are recorded to the JPAS as warrants and/or capias are returned from law enforcement agencies by court clerks, but process verification is problematic. Systems are not linked, lack warnings, and when payments are made in full, defendants appear, defendants comply with orders of the court, etc., the court's employees transmits recall notices to the appropriate law enforcement. No separation of duty procedure is established for issue/recall of warrants.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>In accordance with state statutes and at judge's discretion, warrants/capias should be issued within a reasonable time frame to further enhance the court's collections process. All warrants should be recalled when a defendant makes proper disposition of court costs & fines by payments made, jail time served, community service or other disposition such as appeal of the case.</p>

	<p>Best practices for internal control require separation of assigned duties for personnel authorized to issue and/or recall warrants.</p> <p>Docket screen procedures recommended by the County Auditor in document titled 'Standard Procedures for Recording Misdemeanor Information to the Docket Screen' should be followed when recording entries to the court's official electronic docket which is governed by Code of Criminal Procedure, § 45.017. JPAS Docket screens should be updated as additional case activity occurs including but not limited to warrant/capias issuance/recall/return, jail time served, dismissed dates, deferred adjudication dates, judgment dates, assessment of additional court costs and/or changes in fine/special expense amounts as ordered by the judge. The disposed flag field should be marked with an "X" when the case has reached final disposition, including dismissals, appeals to the County Court of Criminal Appeals, jail time served for satisfaction of fine and court costs, payment in full for satisfaction of fine and court costs.</p> <p>In accordance with Code of Criminal Procedures §45.041, the judgment and sentence, in case of conviction in a criminal action before a justice of the peace or municipal court judge, shall be that the defendant pays the amount of the fine and costs to the state. The justice or Judge may direct the defendant to pay: (A) the entire fine and cost when sentence is pronounced; (B) the entire fine and cost at some later date; or (C) a specified portion of the fine and costs at designated intervals.</p> <p>In accordance with Code of Criminal Procedure, Art. 103.0033 (c) Unless granted a waiver under Subsection (h), each county and municipality shall develop and implement a program that complies with the prioritized implementation schedule under Subsection (h). A county program must include district, county, and justice courts.</p> <p>(d) The program must consist of:</p> <p>(1) a component that conforms with a model developed by the office and designed to improve in-house collections through application of best practices; and</p> <p>(2) a component designed to improve collection of balances more than 60 days past due, which may be implemented by entering into a contract with a private attorney or public or private vendor in accordance with Article 103.0031.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Warrant /capias are not returned from Constable/ Sheriff offices when recall notices sent Inadequate system exception reporting Clerical error</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Liability to County for persons arrested in error</p>
<p>Recommendation: (Describe corrective action)</p>	<p>Warrant and capias procedures should include:</p> <ul style="list-style-type: none"> • Warrants or capiases issued timely when defendants do not appear, do not comply with conditions of release, or default on payment terms. Show cause hearings should be set when defendants default on payment plans. • Separation of duties limiting (through system security access) staff assigned to recall warrants. • Outstanding warrants or capiases recalled same business day when cases are dismissed or otherwise disposed, payments are made in full, time is served, community service is performed, time payment plans are implemented/followed, or official notification/verification of a defendant's death is received. • A tracking list of recalled, but unreturned warrants or capiases should be maintained with weekly follow-up communications to the constable or sheriff until returned. • Outstanding warrant reports periodically reviewed for accuracy. <p>Continue established payment plan procedures and monitor in accordance with Code of Criminal Procedure, Art. 103.0033.</p> <p>Pursue new system with improved features.</p>
<p>Responsible Department</p>	<p>Justice of the Peace 3-2</p>

or Organization:						
Management's Response:	<input type="checkbox"/> Agree	<input checked="" type="checkbox"/> Disagree	Respondent:	Honorable Judge Steven Seider	Date:	June 23, 2014
Comments:	<p>Cross-training among clerks allows any clerk handling a case with a warrant to recall the warrant immediately, thereby minimizing the risk of the warrant not being recalled by a single individual at a later time—in the event of illness, vacation or a bottle-neck in volume.</p> <p>Warrants are returned daily and posted to the JPCMS the same day.</p> <p>Once a warrant is recalled, there have been multiple instances where the warrant was not cleared from WX50 due to the Constable's office and DSO not removing the warrant promptly.</p> <p>The Warrant Error Report is run monthly to ensure active warrants have been recalled properly and timely.</p> <p>There are approximately 45 different breakdowns of court costs depending on the date of the offense and legislative changes over time. There are up to 11 separate fee codes to be inserted in each transaction. The current JPAS system has posting errors including use of wrong court costs and partial payment prorating errors when automatically posting the credit card online payments.</p> <p>28 of 28 warrants or capias returned with JPAS Docket screen comments indicating multiple attempts made to recall.</p> <p>There are currently no outstanding warrants on the Warrant Error Report.</p> <p>Once a warrant is recalled, there have been multiple instances where the warrant was not cleared from WX50 due to the Constable's office and DSO not removing the warrant promptly.</p> <p>Dallas County is researching new systems with functionality that supports automation of receipt postings.</p>					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration			



Finding Number: 12-JP3.2-01-05
Date: May 8, 2013
Audit: Justice of the Peace 3-2/3-3 Review FY2011-2013 partial (through 3-31-2013)
Auditor(s) Assigned: RL

<p>Finding:</p>	<p>Birth Certificates and Marriage Licenses Review of birth certificate and marriage license logs/applications and a selection of JPAS receipts revealed:</p> <ul style="list-style-type: none"> • Five birth certificates were voided in the court’s log without a stated reason Response: Per Chief Clerk, if there is not a void reason, it was most likely voided due to printer error. • Ten birth certificate searches listed on the Texas Department of State Health Services Vital Statistics Unit (VSU) Remote Certificate Monthly Transactions Reports without charge to customers (includes four voided certificates) • Eight birth certificate searches were not recorded to the court’s internal tracking log Status: Payment was receipted to the JPAS for four of the eight searches. • Two birth certificate searches were logged, but not receipted or on the Remote Certificate Monthly Transaction Reports • Two birth certificate searches were logged and receipted, but not on the Remote Certificate Monthly Transaction Reports • Birth certificate applications are retained in a box under the bookkeeper’s desk until the box is full. Periodically, full boxes are sent to storage. • A copy of each marriage license application was retained by the court. Periodically, boxes filled with marriage license applications would be sent to storage. Status: The court will start shredding the applications and no longer retain.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Work papers 10A and 10C</p>
<p>Condition: (Describe the current condition)</p>	<p>Requestor completes an application with applicable information, provides proof of identity and relationship to party for which the birth certificate pertains, and pays the required fee (Payment tender type should be cash or money order). The County Clerk has cross deputized JP clerks authorizing JP issuance of <u>birth certificates</u>. JP clerk counts the fee paid, reviews the application, verifies eligibility of requestor, and accesses (only one employee logs in at time due to VSU system instability) the Vital Statistics Unit system. The birth certificate information is printed using security paper through a designated printer and embossed with the County seal. The certificate and required fee are taken to the bookkeeper for receipting. The bookkeeper verifies the fee corresponds to the number of certificates requested. The JPAS is accessed by the bookkeeper and the payment for the certificate(s) is receipted. The original receipt, any change due, and certificates are provided to the requestor. An issuance log is maintained by the court and updated by the issuing clerk with the certificate number(s) being used and initials of clerk issuing certificate. Any voids are marked void on certificate and issuance log by the issuing clerk. Voided certificates are submitted to the Texas Department of State Health Services Vital Statistics Unit on a monthly basis with a request to remove for the lifetime count.</p> <p>Texas Department of State Health Services Vital Statistics Unit submits one monthly bill to the County Clerk for all Dallas County locations. Billing reflects activity by user id and location. All</p>



	<p>searches to the state system reflect as a charge on the monthly billing.</p> <p>Birth certificate applications are sent to JP Archives instead retaining in a secure location onsite and shredding after expiration of the three (3) year retention period.</p> <p>When applicants come to the court for <u>marriage licenses</u>, they are directed to apply for the license on the Kiosk computer located in the hallway of the court. Once the applicant fills out the application online and receives a reference number, the applicant will give the reference number to the deputized clerk. The clerk will search the AiLis computer system for the reference number and print a copy of the application for the applicants to verify the correctness of the information. The marriage license is printed from the AiLis computer system on special paper for marriage licenses and a gold County seal is embossed on the license. The license and required fee (Payment tender type should be cash or money order) accepted by the clerk are taken to the bookkeeper for receipting. The bookkeeper verifies the fee corresponds to the type of marriage license. The JPAS is accessed by the bookkeeper and the payment for the license is receipted to specially assigned case numbers under the MC case type. The marriage license log is filled out by the issuing clerk with the applicants name, certificate number, receipt number, case number, date, and initials of clerk issuing the license. The original receipt, any change due, and license are provided to the requestor.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>According to V.T.C.A., Health and Safety Code § 191.0045, "..... (d) A local registrar or county clerk who issues a certified copy of a birth or death certificate shall charge the same fees as charged by the bureau of vital statistics....."</p> <p>"(h) A fee under this section shall be collected by the registrar or county clerk on the issuance of a vital statistics record, including a record issued through a Remote Birth Access site."</p> <p>According to Texas Administrative Code, RULE §181.24, (a) Abused birth record.</p> <p>(1) Any birth record that has had 10 certifications issued since the original date of filing shall be considered as an abused record. Such a notation shall be made on the birth record.</p> <p>(2) Local registrars shall notify the Bureau of any abused record. Requests for additional certifications shall be made to the bureau.</p> <p>(3) When the state registrar receives a request for an abused birth record, he/she shall refuse to issue any additional certifications until the registrant, minor registrant's parent who is not excluded by law, or registrant's guardian has satisfactorily explained the reason for the additional request(s).</p> <p>All voided certificates should be accounted for and marked "void" in order to affix responsibility, enhance cash control and prevent potential assertion that monies were paid and refund due. Notification of voided certificates related to records accessed through Remote Birth Access site should be reported to VSU for proper credit to the customer's life time issuance count and adjustment to monthly billing statement.</p> <p>According to Texas Administrative Code, RULE §181.28, (e) Record retention. A record of the date issued, document number, name and address and form of identification to whom issued shall be made and maintained for a period of three years from the date issued. The application form, with the document number inserted, used to apply for a record will fulfill this requirement.</p>



	<p>Documents should be retained in a secure location.</p> <p>According to Texas Administrative Code, RULE §181.25:</p> <p>a) The bureau shall furnish application forms for a marriage license to each county clerk in the format as prescribed by the State Registrar.</p> <p>(b) The application form shall contain at a minimum the items and information prescribed in the Texas Family Code, §2.004.</p> <p>(c) When reproduced locally by the county clerk, the form shall be identical in content, format, and size as prescribed by the bureau.</p>			
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Unknown</p>			
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Logs with inaccurate and incomplete information Potential misuse of official documents County liability for improper storage and destruction of confidential information</p>			
<p>Recommendation: (Describe corrective action)</p>	<p>Birth certificate and marriage license application procedures should be updated to include:</p> <ul style="list-style-type: none"> • Periodic review by chief clerk for compliance, and staff training • Issuance logs updated with voided certificate data • Voided certificates clearly marked "void" and affixed with a reason for void • Voided birth certificates forwarded to Texas Department of State Health Services Vital Statistics Unit • JPAS receipt comment field documented with the file number of the certificate issued • Documents retained in a secure location with restricted access and in accordance with records retention requirements 			
<p>Responsible Department or Organization:</p>	<p>Justice of the Peace 3-2</p>			
<p>Management's Response:</p>	<input type="checkbox"/> Agree	<input checked="" type="checkbox"/> Disagree	<p>Respondent: Honorable Judge Steven Seider</p>	<p>Date: June 23, 2014</p>
<p>Comments:</p>	<p>The court has received a new birth certificate printer to reduce the number of voided birth certificates.</p> <p>There have been several instances where the Texas Department of Health's Vital Records system causes errors when printing the birth certificates.</p> <p>The court no longer sends birth certificate applications to the Records Center due to security control issues.</p> <p>The court will shred the birth certificate applications after the 3 year retention period ends and the applications will be kept in a secured area until the 3 year retention period ends.</p> <p>The court no longer keeps copies of the marriage license applications nor the identification used to obtain the marriage license.</p>			
<p>Disposition:</p>	<input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration			



Finding Number: 12-JP3.2-01-06
Date: May 8, 2013
Audit: Justice of the Peace 3-2/3-3 Review FY2011-2013 partial (through 3-31-2013)
Auditor(s) Assigned: RL

<p>Finding:</p>	<p>Special Fund Transactions Reconciliation and review of special fund activity (Fund Numbers 553 and 557), postings to the JPAS, general ledger and internal control procedures for separation of duties, authorization, funds available for disbursement and proper payees revealed:</p> <ul style="list-style-type: none"> • Stale dated checks totaling \$800 were not posted to the JPAS • Old case balances (\$195,235.21 of \$288,427.27 balance as of September 30, 2012 over three years old) in the Special Funds have not been researched for disbursing to the applicable party and / or escheating to the State Comptroller. • Forfeiture proceedings were not initiated against defendants to forfeit cash bonds when defendants failed to appear (\$102,482.50 in cash bonds are over four years old). <p>Unresolved - Status Aged Prior Years' Findings:</p> <ul style="list-style-type: none"> • Texas Parks & Wildlife fines remain in the special fund accounts • Failure to attend school violations were incorrectly split between the County and the associated school district which remain in the special fund accounts • Court costs and fines collected incorrectly posted in full to the special fund • Marriage license fees remain in the special fund accounts • Overpayments of \$10 or less, receipt code errors, stale dated checks, \$5 ticket issuance fees (DART, Richland Community College, etc.) remain in the special fund accounts. • Special fund reconciling items include unposted disbursements to DART and Richland College for \$5 ticket issuance fees.
<p>Work paper Reference: (or other method by which finding was identified)</p>	<p>Work paper No. 12C and Special Fund Reconciliation FY2012</p>
<p>Condition: (Describe the current condition)</p>	<p>Data source for disbursement activity is request forms, daily special fund deposit reports, and JPAS (report produced only when JPAS special fund mainframe date cards are updated by bookkeeper or chief clerk) detailed monthly special fund balance reports. Balances available to disburse consist of case overpayments, judgments paid into the registry of the court, cash bonds, and service fees for law enforcement agencies without designated fee codes for automated disbursements. Current special fund activity on the JPAS reports is reviewed by the bookkeeper for identification of eligible disbursements. Case jackets are pulled and postings to the JPAS are reviewed to determine the proper payee and amount. To generate disbursements, the bookkeeper prepares and saves a special fund disbursement file to a designated computer drive on an ongoing basis, based on a review of new daily special fund activity by case/receipt. The electronic file is submitted to the County Auditor/County Treasurer for processing, check printing, and mailing. The electronic file reflects details of disbursement. Subsequently, the bookkeeper updates the disbursement information to the JPAS, posting the check number, check amount, and date, but does not reconcile to the general ledger or to the bank. The JP office relies on the County Auditor for reconciliation to the general ledger and on the County Treasurer for bank reconciliations.</p> <p>The bookkeeper process for posting cancellations and stale dated checks to the JPAS is based on notices received from the County Treasurer.</p> <p>Limited research of old case balances (approximately (\$195,235.21 of \$288,427.27 system balance as of 9/30/2012 over three years old) is allocated for monies remaining in the special</p>



<p>Criteria: (Describe the optimal condition)</p>	<p>fund account to determine disbursement or escheatment.</p> <p>Best practices regarding cash control require that:</p> <ul style="list-style-type: none"> • All special fund disbursements and cancellations should be timely and accurately posted to the JPAS. Fund balances must be reconciled against control records (GL and bank statement). • Special fund reports should be reviewed on a periodic basis and disbursements should be made to the appropriate parties in a timely manner. <p>Inactive case balances should be reviewed in accordance with unclaimed property statutes, V.T.C.A., Property Code, § 72 and § 76, and escheated either to the County Treasurer (if \$100 or under) or the State of Texas (if over \$100).</p> <p>Bond forfeiture proceedings should be initiated in accordance with Code of Criminal Procedure Chapter 22 when defendants, who post a cash bond, fail to comply with promise to appear before the court.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Weak system functionality and limited staff time to research old items.</p> <p>Redistricting of Justice of the Peace courts, which was effective January 1, 2012, resulted in two courts (JP 3-2 and JP 3-3) consolidated together as JP 3-2. Undisbursed Special Fund balances and errors from the merged court exist.</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Deferred research:</p> <ul style="list-style-type: none"> • Delayed disbursements to entities/individuals entitled to funds. • Penalties from the State for not following escheat statutes may be assessed if not corrected. <p>Limited reconciliation:</p> <ul style="list-style-type: none"> • Undetected posting errors resulting in potential for overpayment and unrecoverable losses. • Additional staff time to research and correct posting errors. <p>An action by the state to forfeit a bail bond under Code of Criminal Procedure, § 22.18 must be brought not later than the fourth anniversary of the date the principal fails to appear in court.</p>
<p>Recommendation: (Describe corrective action)</p>	<p>Special fund procedures should include:</p> <ul style="list-style-type: none"> • All checks issued, canceled, or stale dated posted accurately and timely to the JPAS (reconciliation of JPAS to GL) and verified/reviewed by the chief clerk. • Posting errors should be identified and corrected by dragging and transferring to the appropriate JPAS codes. • Marriage license fee posting errors may need to be corrected by check disbursement as the JPAS allocates the current marriage license fee amount. <p>A management plan including reconciling GL and bank account should be developed and implemented to periodically review the detailed special fund report in order to clear old items on disposed cases.</p> <p>Escheat analysis and stale dating should be managed in accordance with unclaimed property statutes, V.T.C.A., Property Code, § 72 and § 76. (see website: http://www.window.state.tx.us/up/forms.html)</p> <p>Cash bonds should be forfeited in accordance with Code of Criminal Procedure § 22.</p> <p>In anticipation of migration from the JPAS, we recommend concerted effort be made to correct outstanding issues. Court action will improve the accuracy of migrated data and impact staff efficiencies during and after implementation.</p>
<p>Responsible Department or Organization:</p>	<p>Justice of the Peace 3-2</p>



Management's Response:	<input type="checkbox"/> Agree	<input checked="" type="checkbox"/> Disagree	Respondent:	Honorable Judge Steven Seider	Date:	June 23, 2014
Comments:	<p>The current case management system does not generate a list of checks to be cancelled, stale dated and/or escheated to the County Treasurer or State Comptroller.</p> <p>Weak system functionality and limited staff time to research old items is a factor.</p> <p>The bookkeeper process for posting cancellations and stale dated checks to the JPAS is based on notices received from the County Treasurer.</p> <p>There are no current instructions for the bookkeepers to follow when escheating monies to the County Treasurer or State Comptroller. There is a clear lack of instruction for the courts to follow when escheating monies to the County Treasurer or State Comptroller.</p> <p>A management plan including reconciling GL and bank account will be developed and implemented to periodically review the detailed special fund report in order to clear old items on disposed cases.</p> <p>The stale dated checks totaling \$800.00 have been posted to the JPAS.</p> <p>JP now has a complete sundry report as of May 13, 2014 to process.</p>					
Disposition:	<input checked="" type="checkbox"/> Audit Report		<input type="checkbox"/> Oral Comment		<input type="checkbox"/> Deleted From Consideration	



Finding Number: 12.JP3.2-01-07
Date: May 8, 2013
Audit: Justice of the Peace 3-2/3-3 Review FY2011-2013 partial (through 3-31-2013)
Auditor(s) Assigned: RL

<p>Finding:</p>	<p>Time & Attendance Observation of office schedules and review of manual time and attendance records and Kronos time and attendance system postings revealed:</p> <ul style="list-style-type: none"> The court is open to the public from 8:00 A.M. – 4:00 P.M. Employees continue to work until 4:30 P.M. Status: The court is now open to the public until 5:00 PM. Full-time regular employees take 50 minutes for lunch with no breaks. Lunch is recorded as 30 minutes in the Kronos time and attendance system Two instances in which Kronos postings did not agree with manual attendance records Four leave requests (for sick leave and comp time taken) totaling 57 hours without postings to Kronos
<p>Work paper Reference: (or other method by which finding was identified)</p>	<p>Work papers 13C.1 and 13C.2 review of time and attendance</p>
<p>Condition: (Describe the current condition)</p>	<p>The clerks currently use web timestamp functionality in Kronos to sign in and out. When the clerks need to take time off, they complete a request for leave form indicating the days being requested. The chief clerk approves or disapproves the request. The chief clerk enters the vacation of sick time used in Kronos for the specific day and formally approves and signs off time worked.</p> <p>Employees combine two 10-minute breaks with 30 minute lunch.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>According to Dallas County Code, Section 82.32, Work hours scheduling:</p> <p>(b) <i>Office hours.</i> An elected official/department head, with the approval of the commissioners court, has the right to establish and schedule reasonable work hours, rules and working conditions in a manner most advantageous to the county in accomplishing its service and work requirements. Compensatory time and overtime are also scheduled by the elected official/department head according to appropriate county policies. County offices, excluding 24-hour operations, are expected to remain open between the hours of 8:00 a.m.-4:30 p.m. and remain open during the noon hour. Employees should verify office hours and work hours with their supervisor.</p> <p>(c) <i>Breaks and lunch periods.</i> An elected official/department head may also establish breaks and lunch periods for their employees. Employees may be granted one break of ten minutes for each four hours worked. Employees are paid while on break. A lunch period may be 30 minutes to an hour depending on the work schedule approved by the elected/appointed official/department head. Lunch periods are in addition to the regular eight-hour work period <u>and shall not be combined with breaks</u>. Employees are not paid during their lunch period; therefore, they should be completely relieved of all duties and be free to leave their post of duty.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Inaccurate application of county time and attendance policies.</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Official time and attendance records do not accurately reflect time worked and taken.</p>
<p>Recommendation: (Describe corrective action)</p>	<p>Actual hours worked, vacation time, sick time, holiday time, jury duty, compensatory time, overtime, etc. should be properly and timely posted to the Kronos time and attendance system in accordance with the Dallas County Code and Commissioners Court orders. Each employee should affirm bi-weekly time paid / leave balances expended through review of pay slip on Employee Self-</p>



	Service (ESS) application. Historical edits should be submitted to the Payroll Hotline to reflect correct leave types and time taken on Kronos.			
Responsible Department or Organization:	Justice of the Peace 3-2			
Management's Response:	<input type="checkbox"/> Agree	<input checked="" type="checkbox"/> Disagree	Respondent: Honorable Judge Steven Seider	Date: June 23, 2014
Comments:	<p>This court's office hours are extended-- open from 8:00am to 5:00pm, Monday through Friday due to changes in the Civil Rules RULE 500.5(a)(3)(B) "if the last day for filing falls on a day during which the court is closed before 5:00 p.m., the time period is extended to the court's next business day."</p> <p>Employees are not available for breaks due to workload and not able to take breaks causing them to take a 50 minute lunch (Judge's discretion).</p> <p>Employees now log in/out via Kronos from desktop computer.</p> <p>The four leave requests without posting due to cancellation of the clerk's doctor's appointment.</p> <p>All historical edits have been performed.</p>			
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration	