



**DALLAS COUNTY
COUNTY AUDITOR**

Memorandum

To: Honorable Judge Al Cercone
Justice of Peace, Precinct 3, Place 1

From: Virginia A. Porter *Virginia Porter*
County Auditor's Office

Subject: Review Performed for Fiscal Year 2012 and 2013

Date: Issued September 19, 2014
Released January 14, 2015

Scope

A review was performed in accordance with statutory guidelines on the records and reports of Justice of the Peace, Precinct 3, Place 1 for fiscal year 2012 and 2013.

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 of active warrants
- 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 'Justice Fee Exception List' to determine reason for uncollected fees
- Reviewed credit card transactions and processes

Statistical

During fiscal year 2013, the justice court processed:

- 21,751 computer receipts totaling \$2,579,290
- 13,367 class C misdemeanors (includes 3,278 automated traffic filings)
- 3,655 civil/small claims/debt claims/towing
- 3,364 eviction cases

During fiscal year 2012, the justice court processed:

- 22,279 computer receipts totaling \$2,572,824
- 14,760 class C misdemeanors (includes 5,397 automated traffic filings)
- 3,114 civil/small claims
- 3,805 eviction cases

FINDINGS

Cash Management

Receipts – A review of 275 voided computer receipts and 59 manual receipts including a sample review of 44,030 computer receipts and corresponding daily receipt transaction logs revealed material compliance.

Assessment/Distribution – A review of 80 cases and corresponding computer receipts (682 fee code entries) for compliance with statutorily required court costs and fines revealed limited instances of collection, assessment, and/or posting errors including partial payments not accurately prorated.

Disbursement / Special Fund Reconciliation – A review of special fund activity revealed material compliance except old case balances over three years old totaling approximately \$14,191 remain in the special fund account as of October 5, 2013 without research for disbursement to the applicable party and/or escheating to the County Treasurer or State Comptroller.

Processing/Reporting

Credit Card Transactions – A review of 71 credit/debit card transaction and the associated JPAS postings, related procedures and ongoing desk review revealed material compliance.

Criminal Fee Dockets – A review of IT Services Active Warrant Error Report revealed 31 active warrants or capias on the Constable's warrant system for cases without calculated balances due, with time served, dismissed, and/or inactive/marked disposed on the JPAS Docket screen. All clerks are authorized to recall warrants. **Status:** All 31 warrants or capiases have been recalled.

Delinquent Collection Referral – A review of 30 cases from the JP Collection Referral Report revealed: six partial payments not properly allocated/prorated to include delinquent collection fees.

Failure to Appear (FTA) Driver License (DL) Renewal Block Program – A review of 57 cases from the FTA Payment History Report revealed material compliance except one DL renewal block was not removed for seven months after the case was paid in full.

Civil Fee Dockets – Limited review of 33 civil/small claims/eviction cases on the justice fee exception report revealed material compliance.

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

Other/Miscellaneous

Time and Attendance - Employees take 50 minutes for lunch with no breaks (lunch is recorded as 30 minutes in KRONOS).

RECOMMENDATIONS

Cash Management

Receipts – Continue to receipt payments accurately and verify accuracy of amount before issuing to customers.

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.

Disbursement/Special Fund Reconciliation – A management plan (including reconciling the County's General Ledger and the court's special fund bank account) should be developed and implemented to periodically review (bookkeeper should continue efforts to research and clear old items) the detailed special fund report in order to clear old items on disposed cases in accordance with unclaimed property statutes.

Processing/Reporting

Credit Card Transaction – Continue to post payments in compliance with *Dallas County General Policy for Use of Credit Card Transactions* including reference to the last five digits of the transaction ID number.

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.

Delinquent Collection Referral – The 30% add-on delinquent collection fee should be assessed and collected in accordance with Commissioners Court orders and Code of Criminal Procedure, § 103.0031 including proportionally prorating partial payments.

Failure to Appear (FTA) Driver License (DL) Renewal Block Program – The \$30 failure to appear fee should be assessed and collected and DL renewal blocks released in accordance with Commissioners Court Order No. 2003-2085, dated November 11, 2003, and Transportation Code § 706.

Civil Fee Dockets – Continue monitoring timing/collection of filing fees and service fees in compliance with applicable state laws and Commissioner Court orders for all eviction, civil and small claim cases filed by non-governmental entities and individuals except for those individuals with approved affidavits of indigence on file. Reason for not collecting filing or service fees should be documented on the JPAS and case jacket.

Activity Reports – Continue to complete monthly activity reports in an accurate and timely manner with copies (or electronically filed as directed) 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 13-JP3.1-01-01 through 13-JP3.1-01-08 are attached.

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: court staff should perform ongoing monitoring of the warrant exception report for inappropriate active warrants; and clearing of old Special Fund balances totaling \$14,191.

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: 13-JP3.1-01-01 **Manual & Computer Receipts**
Date: March 7, 2014
Audit: Justice of the Peace 3-1, Review of FY2012–FY2013
Auditor(s) Assigned: RL, PA

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| <p>Finding:</p> | <p>Sample review of 44,030 computer generated receipts including a complete review of 275 (less than 1% of the population) voided computer receipts, review of 59 manual receipts including one voided manual receipt, receipt continuity, testing of voiding procedures for proper accounting and internal controls, and a sample review of Daily Receipts Log revealed <u>material compliance</u> with limited exceptions:</p> <ul style="list-style-type: none"> • Two check deposits delayed five and eight business days, respectively. |
| <p>Work Paper Reference: (or other method by which finding was identified)</p> | <p>Work paper 5A.1, 5A.2, 5D.1-2 2012, 5D.1-2 2013</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 cashier for receipting. Cash is recounted by the bookkeeper or cashier 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 cashier. The computer receipt is printed and reviewed by the bookkeeper or cashier 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. The chief clerk reviews void receipt exceptions. Computer receipts and any change due from cash payments are provided to the customers by the counter clerks.</p> <p>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. The ending computer receipt number to include in the overnight closeout process is entered into the JPAS. Computer receipts issued after the cut-off are included with the next business day's deposit. The following business day funds on hand are consistently confirmed as balancing to the JK98 totals with deposits submitted to the County Treasurer through the courier.</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>Criteria: (Describe the optimal condition)</p> | <p>Management judgment in designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. Internal control requires that five core components be present: Control Environment; Risk Assessment; Control Activities, Information and</p> |



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| | <p>Communication; and Monitoring Activities. Specific controls related to 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. • All monies received should be promptly receipted and deposited consistent with state law, Local Government Code, § 113.022 and Code of Criminal Procedure, § 103.004 and procedures recommended by the County Auditor. • 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 ensure that the explanation for the deletions is documented and reasonable. • Corrections are reviewed and approved by the chief clerk. • The number of individuals authorized to receipt payments and handle cash is properly segregated and limited. <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. 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>N/A</p> |
| <p>Effect: (Describe or quantify any adverse effects)</p> | <p>N/A</p> |
| <p>Recommendation: (Describe corrective action)</p> | <p>Continue ongoing review and update of cash handling and receipt control procedures:</p> <ul style="list-style-type: none"> • Receipts verified for accuracy of amount, payment type, case number, and payer before issuing a receipted to a customer. • All copies of a voided receipt retained, clearly marked "void" and affixed with reason for void in order to affix responsibility, enhance cash control and prevent potential assertion that monies were paid and refund due. • At the end of the business day: the receipts totaled and compared to the funds on hand and system control totals. Corrections made such that both good internal control and audit trails are maintained. Receipt and deposit totals verified by the back-up bookkeeper or chief clerk. |
| <p>Responsible Department or Organization:</p> | <p>Justice of the Peace 3-1</p> |
| <p>Management's Response:</p> | <p><input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree Respondent: Zoe Harlan, Chief Clerk Date: 1/12/15</p> |
| <p>Comments:</p> | <p></p> |
| <p>Disposition:</p> | <p><input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration</p> |



Finding Number: 13-JP3.1-01-02 **Fine, Fee and Court Costs Assessed**
Date: March 7, 2014
Audit: Justice of the Peace 3-1, Review of FY2012–FY2013
Auditor(s) Assigned: RL, PA

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| <p>Finding:</p> | <p>Review of 80 cases and corresponding computer receipts (approximately 682 fee code entries) for appropriate collection of court costs, fines, and fees, and accurate posting to the Justice of the Peace Accounting System revealed <u>material compliance</u> with the following exceptions:</p> <ul style="list-style-type: none"> • Two instances where court costs were assessed / collected prior to their statutory effective date. • Thirteen partial payments were not properly prorated. • Five instances where court costs or fees were receipted to the wrong fee type. Status: Corrected. • One \$25 time payment fee was erroneously assessed. Defendant paid all court costs and fine by the 31st day after judgment. Status: Corrected. \$25 refunded to defendant. <p>Responses to the Internal Control Questionnaire (ICQ) indicate the bookkeeper, cashier, and compliance clerk are all authorized to update the Fine and Court Costs fields on the Docket screen without clear separation of duties.</p> |
| <p>Workpaper Reference: (or other method by which finding was identified)</p> | <p>Work paper 5E 2012, 5E 2013, 5E Review responses to the ICQ</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 staff (or populated via automated traffic case filings) based on state statutes in effect at the time of the offense. Payments are allocated to court costs, fees, and then fine amounts; however, payments are subject to proration errors.</p> <p>Time payment fees (for cases not paid in full by the 31st day after the judgment), transaction fees, and warrant fees (for each warrant and/or capiases issued) are additional court costs that must be manually updated and assessed by the compliance clerk, cashier, and the bookkeeper in the JPAS Court Costs field on the Docket screen. The courts costs field is consistently updated with the appropriate administrative fee for dismissal when defendants present proof of registration, inspection, or a valid driver's license. Proof of insurance will result in dismissal of "no insurance" cases without payment of an administrative fee.</p> <p>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 compliance clerk, cashier, or bookkeeper to update the JPAS Fine field on the Docket screen. Other defendants may request and be approved for a driving safety course with the compliance clerk, cashier, 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 and requiring payment at the time of request. Some defendants may request and receive deferred disposition 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. Adjustments are required to the JPAS Docket screen fields by compliance clerk, cashier, or the bookkeeper to reflect deferred disposition including noting a date in the JPAS DEFER ADJU date field.</p> <p>Prior to receipting payments, the cashier, bookkeeper or chief clerk review 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</p> |



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| | <p>Collection Fee. During the receipting process, the cashier, bookkeeper or chief clerk must perform a modified manual cost allocation process to record payments to each fee type due to limited system functionality. Court costs grids are used by the bookkeeping staff at the point of receipting to provide a guide for the Fee Type breakdown in the JPAS.</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 to assure subsequent distribution to proper governmental entity. 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 Code of Criminal Procedure, § 45.017.</p> <p>Best practices for internal control require separation of assigned duties for personnel authorized to add, delete, or modify Court Costs or Fine field assessments on the JPAS Docket screen.</p> | | | | |
| <p>Cause: (Describe the cause of the condition if possible)</p> | <p>Inadequate JPAS system functionality Clerical error</p> | | | | |
| <p>Effect: (Describe or quantify any adverse effects)</p> | <p>Incorrect distribution/disbursement of funds to the State of Texas, Dallas County, and/or other governmental entities requiring additional time to correct posting.</p> | | | | |
| <p>Recommendation: (Describe corrective action)</p> | <p>Continue monitoring assessment, collection, and prorating of court costs fines, and fees in compliance with 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>Code partial payments to the correct fee types prorating to each state and local court cost/fee before recording amounts to fine or only one court cost.</p> <p>JPAS Docket screen posting procedures should include separation of duties limiting (through system security access) staff assigned to add, delete, or modify information on Docket screens.</p> <p>Continue to pursue a new Justice of the Peace system with improved features.</p> | | | | |
| <p>Responsible Department or Organization:</p> | <p>Justice of the Peace 3-1</p> | | | | |
| <p>Management's Response:</p> | <table border="1"> <tr> <td><input checked="" type="checkbox"/> Agree</td> <td><input type="checkbox"/> Disagree</td> <td>Respondent: Zoe Harlan, Chief Clerk</td> <td>Date: 1/12/2015</td> </tr> </table> | <input checked="" type="checkbox"/> Agree | <input type="checkbox"/> Disagree | Respondent: Zoe Harlan, Chief Clerk | Date: 1/12/2015 |
| <input checked="" type="checkbox"/> Agree | <input type="checkbox"/> Disagree | Respondent: Zoe Harlan, Chief Clerk | Date: 1/12/2015 | | |
| <p>Comments:</p> | | | | | |
| <p>Disposition:</p> | <table border="1"> <tr> <td><input checked="" type="checkbox"/> Audit Report</td> <td><input type="checkbox"/> Oral Comment</td> <td><input type="checkbox"/> Deleted From Consideration</td> </tr> </table> | <input checked="" type="checkbox"/> Audit Report | <input type="checkbox"/> Oral Comment | <input type="checkbox"/> Deleted From Consideration | |
| <input checked="" type="checkbox"/> Audit Report | <input type="checkbox"/> Oral Comment | <input type="checkbox"/> Deleted From Consideration | | | |



Finding Number: 13-JP3.1-01-03 **Credit Card Transactions**
Date: March 7, 2014
Audit: Justice of the Peace 3-1, Review of FY2012 – FY2013
Auditor(s) Assigned: RL, PA

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| <p>Finding:</p> | <p>Review of financial activity associated with seventy-one (71) credit/debit card transactions and the associated JPAS postings and other testing revealed:</p> <ul style="list-style-type: none"> • One case was paid in full but has not been marked disposed. Status: Case was marked disposed. • One \$5 citation fee paid through the automated ticket channel was posted to Constable Fees instead of Sheriff Fees. Status: Corrected. • Two partial payments were not properly prorated. <p>Limited integration of automated JPAS payment posting functionality requiring additional staff time to review, reconcile, and research/post exceptions.</p> <ul style="list-style-type: none"> • Two daily settlement reports and one daily POS Batch Settlement report. • One automated receipt posting report for payments submitted through the automated ticket payment channel with activity limited to amounts that match predefined court costs tables. • One automated payment rejection report for payment amounts not matching the predefined court costs tables. |
| <p>Work Paper Reference: (or other method by which finding was identified)</p> | <p>Work papers 6 FY12, 6 FY13 Desk Review JPAS and Settlement reports</p> |
| <p>Condition: (Describe the current condition)</p> | <p>Credit/debit card payments are submitted for processing either by the defendant directly over the Internet or by the bookkeeper for mail in payments (data is entered manually by the bookkeeper) 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. A payment kiosk is also located in the courthouse lobby.</p> <p>Defendants paying with a credit or debit card in person are required to provide a government issued photo ID. The clerk informs the payer of the convenience fee amount to be assessed. The clerk swipes the credit or debit card on the POS device. The clerk generates two POS sales slips (customer and office copy) and obtains the customer's signature on the court's copy for non-PIN transactions only. For debit card transactions, the customer is required to enter a PIN on the numeric pad. The clerk takes the signed slip and any supporting documentation to the bookkeeper or back-up bookkeeper for receipting. The bookkeeper staples the signed POS slip to the JPAS receipt. At the end of the business day (not prior to 4 PM), the clerks will generate a Device Detail Report for each POS device and give it to the bookkeeper for reconciling and balancing the daily JPAS transactions. The next business day, the bookkeeper and chief clerk receive, by email from the court's proxy email account, a Batch Settlement Report, listing all the POS credit/debit card transactions completed by the court staff for that period. The bookkeeper will compare the Batch Settlement Report to the prior day Device Detail Report to verify the reports match. The Batch Settlement amount is noted on the check deposit Form 98 and a copy of the Batch Settlement Report will be attached to the deposit form.</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.</p> |



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 'automated traffic 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.

Defendants paying with credit card over the Internet for tickets issued via automated traffic citations must have their citation number and JP court id from the citation in order to remit payment online. If the defendant does not have the citation, the defendant can contact the Justice of the Peace court for the information. Defendants are required to click box and agree to "By paying this violation, I hereby voluntarily, intelligently, and knowingly waive my right to a trial by jury". The defendant will be redirected to the JPMorgan Chase PayConnexion site. A valid credit or debit card must be entered at this point. A convenience fee (charged and collected by JPMorgan Chase) will display on the payment verification screen where the defendant will have the opportunity to terminate the transaction or pay the full payment. Once the defendant accepts the final amount, a confirmation number s generated by the system for successful transactions and the confirmation can be printed by the defendant. Credit/debit card payments processed through the 'automated traffic 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.

Defendants paying with credit card over the Internet for traffic, IBC, truancy, parks and wildlife, etc. cases must have their case number and JP court id in order to remit payment online. If the defendant does not have the case number or JP court id, the defendant can contact the Justice of the Peace court for the information. The defendant has the option to pay the full amount or a partial amount. After going through two additional screens, the defendant will be redirected to the JPMorgan Chase PayConnexion site after clicking on the 'continue' button. A valid credit or debit card must be entered at this point. A convenience fee (charged and collected by JPMorgan Chase) will display on the payment verification screen where the defendant will have the opportunity to terminate the transaction or make payment. Once the defendant accepts the final amount, a confirmation number s generated by the system for successful transactions and the confirmation can be printed by the defendant. Credit/debit card payments processed through the 'JP courts online payment center' 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.

Each business morning, the bookkeeper prints the credit card transaction reports from both credit/debit 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. A receipt does not print for these transactions. The bookkeeper reviews the 'automated traffic citation' payment channel accepted (titled Settlement Report) report and compares to the JPAS for accuracy in fee code distribution. There are limited court costs tables available for the automated posting of credit/debit 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.

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 cashier, bookkeeper or chief clerk to the JPAS as payment type 'check' due to JPAS limitations. Daily balancing of receipt activity will include credit/debit 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.



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| | <p>A copy of the POS settlement report and the two accepted/settlement ('auto citation' and 'JP Court') reports will be sent to the County Treasurer with the check deposit.</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 Local Government Code, § 113.022 and Code of Criminal Procedure, § 103.004.</p> <p>Per <i>Dallas County General Policy for Use of Credit Card Transactions Policy</i>, 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>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>According to Local Government Code, § 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> | | | |
| <p>Effect: (Describe or quantify any adverse effects)</p> | <p>N/A</p> | | | |
| <p>Recommendation: (Describe corrective action)</p> | <p>Payment posting procedures should include:</p> <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 Policy</i> including reference to the last five digits of the transaction id number. • Code partial payments to the correct fee types prorating to each State and local court costs/fees before recording amounts to fine or only one court cost. <p>Document proposed modifications to the automated posting process and incorporate in <u>technology assessments</u>.</p> | | | |
| <p>Responsible Department or Organization:</p> | <p>Justice of the Peace 3-1</p> | | | |
| <p>Management's Response:</p> | <input checked="" type="checkbox"/> Agree | <input type="checkbox"/> Disagree | <p>Respondent: Zoe Harlan, Chief Clerk</p> | <p>Date: 1/12/2015</p> |
| <p>Comments:</p> | | | | |
| <p>Disposition:</p> | <input checked="" type="checkbox"/> Audit Report | <input type="checkbox"/> Oral Comment | <input type="checkbox"/> Deleted From Consideration | |



Finding Number: 13-JP3.1-01-04 Time Payment Plan & Criminal Fee Dockets
Date: March 7, 2014
Audit: Justice of the Peace 3-1, Review of FY2012–FY2013
Auditor(s) Assigned: PA

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| <p>Finding:</p> | <p>Review of 40 cases on time payment plans, review of 57 cases referred for driver’s license block, review of 30 cases from the Justice of the Peace Collection Referral Report for adequate collection procedures on cases referred to delinquent collection law firm, and review of IT Services Active Warrants on Disposed Cases Report dated 2-10-2014 for validity of warrant issuances, recalls , and served / returned / active / regional statuses (approximately 19,748 active warrants or capias as of 10/19/2013) revealed:</p> <ul style="list-style-type: none"> • Twelve of the forty cases on time payment plans reviewed were delinquent. Status: Four cases paid in full, one case partially paid, and seven cases with capias issued. • One case paid in full not marked disposed. Status: Case is now marked disposed. • Six partial payments were not properly prorated to include allocation to the delinquent collection fee. • One \$5 delinquent collection fee amount was receipted to the wrong fee type. Status: Corrected. • One driver’s license block was not removed until seven months after the case was paid in full. • One \$4 partial fine amount fine was receipted to citation fees. Status: Corrected. • All court clerks are authorized to recall warrants • Thirty-three active warrants or capias on WX50 for cases without balances due, with time served, dismissed, and/or inactive (marked with disposed flag ‘X’) as of February 10, 2014. Status: Thirty-two warrants were recalled by court. Subsequent review of cases associated with two warrants revealed the warrants were valid because the cases were marked disposed in error. One recalled warrant was reissued. <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.1-4, 7B, 7C, 8A.1-4, and 8A.5 IT Services Active Warrants on Disposed Cases Report and responses to ICQ</p> |
| <p>Condition: (Describe the current condition)</p> | <p>The court has 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.</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> |



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| | <p>The Sheriff will no longer accept Class C misdemeanor warrants or capias.</p> <p>Court clerks transmit (prompting recall notices to print at the law enforcement agency) recall notices to the appropriate law enforcement agency but without notice of confirmation recall received. Dates are consistently recorded to the JPAS by court clerks as warrants and/or capias are returned from law enforcement agencies. Process verification is problematic since systems are not linked and lack warnings when payments are made in full, defendants appear, or defendants comply with orders of the court, etc. No separation of duty procedure is established for issue/recall of warrants (<i>In the event of the designated employee(s) absence, the justice court needs additional clerks with system rights/roles to recall warrants</i>).</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 disposition 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> <ol style="list-style-type: none"> (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 (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>Cause: (Describe the cause of the condition if possible)</p> | <p>Inadequate system exception reporting for recall of warrants and follow-up Clerical error</p> |

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| Effect: (Describe or quantify any adverse effects) | Liability to County for persons arrested in error. | | | | |
| Recommendation: (Describe corrective action) | <p>Continue to issue warrants or capiases when defendants do not appear, do not comply with conditions of release, or default on payment terms.</p> <p>Other warrant and capias procedures should include:</p> <ul style="list-style-type: none"> • 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 maintained with weekly follow-up communications to the constable 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>JPAS Docket screen posting procedures should include periodic verification of workflow and entry accuracy.</p> <p>Continue to pursue new system with improved features.</p> | | | | |
| Responsible Department or Organization: | Justice of the Peace 3-1 | | | | |
| Management's Response: | <input checked="" type="checkbox"/> Agree | <input type="checkbox"/> Disagree | Respondent: | Honorable Albert Cercone | Date: 1/12/2015 |
| Comments: | | | | | |
| Disposition: | <input checked="" type="checkbox"/> Audit Report | <input type="checkbox"/> Oral Comment | <input type="checkbox"/> Deleted From Consideration | | |



Finding Number: 13-JP3.1-01-05 **Civil Fee Dockets & Justice Fee Exception**
Date: July 11, 2013
Audit: Justice of the Peace 3-1 , Review of FY2012–FY2013
Auditor(s) Assigned: RL, PA

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| <p>Finding:</p> | <p>Review of 33 civil/small claims/eviction cases from the Justice Fee Exception report revealed material compliance:</p> <p>Filing Fees</p> <ul style="list-style-type: none"> Two cases with filing fees posted to the wrong cases. <p>Status: Corrected.</p> |
| <p>Work Paper Reference: (or other method by which finding was identified)</p> | <p>Work paper 9B, 9C Justice Fee Exception list</p> |
| <p>Condition: (Describe the current condition)</p> | <p>Court costs and service fees are required to be paid at the time of filing. Parties to a suit that do not have adequate resources may request to file a case without payment. Indigent plaintiffs complete an affidavit of inability to pay (pauper’s affidavit) filing/service fees in accordance with Rule of Civil Procedure 145. The affidavit is reviewed by the court and if approved, filed in the case jacket. JPAS Docket screen has been updated with predefined fields for recording the filing of a pauper’s affidavit. Civil, eviction, or small claims court clerks do consistently record notations of filing of pauper affidavits on the Docket free-form comments screen. JPAS receipt functionality does not include assessments for charges so credits are not systemically recorded for pauper’s affidavits. Paper service is stamped with “pauper oath filed” in accordance with Rule of Civil Procedure 126 and 145.</p> |
| <p>Criteria: (Describe the optimal condition)</p> | <p>In accordance with statutes (Local Government Code (LGC) § 118.121, 118.122, 118.123, 118.131, and Chapter 133) and Commissioners Court orders, filing fees should be collected at the time of filing and service fees should be collected at the time of service request for all evictions, civil and small claim cases filed by non-governmental entities and individuals except for those individuals with approved affidavits of indigence on file or those entities listed under Civil Practices and Remedies § 6.001, 6.002, and 6.003.</p> <p>Texas Rules of Civil Procedure, RULE 145. AFFIDAVIT ON INDIGENCY (a) Affidavit. In lieu of paying or giving security for costs of an original action, a party who is unable to afford costs must file an affidavit as herein described. A "party who is unable to afford costs" is defined as a person who is presently receiving a governmental entitlement based on indigency or any other person who has no ability to pay costs. Upon the filing of the affidavit, the clerk must docket the action, issue citation and provide such other customary services as are provided any party.</p> <p>Filing fees should be collected on cases transferred from courts outside of Dallas county under Rule of Civil Procedure, No. 89. <http://www.supreme.courts.state.tx.us/rules/trcphome.asp >.</p> <p>Texas Rules of Civil Court Procedures Rule 143. A party seeking affirmative relief may be ruled to give security for costs at any time before final judgment, upon motion of any party, or any officer of the court interested in the costs accruing in such suit, or by the court upon its own motion. If such rule be entered against any party and he failed to comply therewith on or before twenty (20) days after notice that such rule has been entered, the claim for affirmative relief of such party shall be dismissed.</p> |



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| Cause: (Describe the cause of the condition if possible) | Clerical error | | |
| Effect: (Describe or quantify any adverse effects) | Monetary credit posted to the wrong case | | |
| Recommendation: (Describe corrective action) | Continue monitoring timing/collection of filing fees in compliance with applicable state laws and Commissioners Court orders. | | |
| Responsible Department or Organization: | Justice of the Peace 3-1 | | |
| Management's Response: | <input type="checkbox"/> Agree | <input type="checkbox"/> Disagree | Respondent: _____ Date: _____ |
| Comments: | | | |
| Disposition: | <input checked="" type="checkbox"/> Audit Report | <input type="checkbox"/> Oral Comment | <input type="checkbox"/> Deleted From Consideration |



Finding Number: 13-JP3.1-01-06 **Activity Report**
Date: March 7, 2014
Audit: Justice of the Peace 3-1, Review of FY2012–FY2013
Auditor(s) Assigned: PA

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| <p>Finding:</p> | <p>Comparison of activity reports filed by the court with the Office of Court Administration (OCA), the Office of Budget and Evaluation (OBE), and the Auditor’s Office to the mainframe JPAS case records revealed (<u>review limited to new case filings</u>):</p> <p>JPAS to OCA</p> <ul style="list-style-type: none"> Civil cases (JC) were under reported by 185 cases (8.70%) in FY2012. May 2012 report filed with OCA did not reflect new civil cases filed. However, JPAS activity shows 190 civil cases filed. <p>Status: The court corrected the OCA report.</p> |
| <p>Work Paper Reference: (or other method by which finding was identified)</p> | <p>Work paper 11A.2, 11A Comparison of activity reports submitted by the court to OCA website, OBE and JPAS filed cases as counted and analyzed by the auditor.</p> |
| <p>Condition: (Describe the current condition)</p> | <p>Court clerk assignments include processing traffic, IBC, other class C misdemeanor, evictions, civil, debt claims, or small claims cases. In addition, the court clerks and bookkeeper manually capture case activity, disposition and payment information on a daily basis. Monthly data logs are manually prepared by the court clerks and bookkeeper for the chief clerk. The chief clerk manually compiles a monthly summary of case activity, disposition, and payment information based on data provided and submits to OCA, OBE, and Audit without complete cross reference to the JPAS or validation of totals.</p> <p>Automated traffic case filing numbers are retrieved daily by court personnel accessing Document Direct.</p> |
| <p>Criteria: (Describe the optimal condition)</p> | <p>Government Code Section 71.035(b) and Texas Administrative Code Sections 171.1 and 171.2 requires all activity reports to be accurately and timely completed and mailed (or updated via the Internet) to the council (Texas Judicial Council/OCA) no later than 20 days following the end of the month reported.</p> <p>Local Government Code 114.002 authorizes the County Auditor to determine the time and manner for making reports to the auditor. The County Auditor has determined that activity reports should be provided to the Internal Audit section no later than 20 days following the end of the month reported using the OBE format</p> <p>Internal control for reporting requires that all case numbers are accounted for, issued consecutively by case type, and properly and timely indexed to the JPAS.</p> |
| <p>Cause: (Describe the cause of the condition if possible)</p> | <p>Lack of automated tracking system.</p> |
| <p>Effect: (Describe or quantify any adverse effects)</p> | <p>Inaccurate statewide court analysis by OCA.</p> |
| <p>Recommendation: (Describe corrective action)</p> | <p>In accordance with statutory guidelines, monthly activity reports should be completed in an accurate and timely manner with copies provided to OCA, OBE, and the County Auditor.</p> <p>Activity reports should be corrected if errors are later identified, as the accuracy of activity</p> |



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| | reports may affect staffing levels or statewide analysis. | | |
| | Pursue system automation and reporting. | | |
| Responsible Department or Organization: | Justice of the Peace 3-1 | | |
| Management's Response: | <input type="checkbox"/> Agree | <input type="checkbox"/> Disagree | Respondent: _____ Date: _____ |
| Comments: | | | |
| Disposition: | <input checked="" type="checkbox"/> Audit Report | <input type="checkbox"/> Oral Comment | <input type="checkbox"/> Deleted From Consideration |



Finding Number: 13-JP3-1-01-07 **Special Fund Reconciliation**
Date: March 7, 2014
Audit: Justice of the Peace 3-1, Review of FY2012–FY2013
Auditor(s) Assigned: RL, PA

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| <p>Finding:</p> | <p>Special Fund Transactions: Reconciliation and review of special fund activity, 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"> • Three check cancellations totaling \$538 were not posted to JPAS. Status: Corrected. • Three check cancellations totaling \$600 were posted to JPAS <u>twice</u>. Status: Corrected. • One case with court costs and delinquent collection fees short collected. Court Costs field amount on the Docket screen reflecting the wrong amount (\$115 versus \$150.10) resulting in cashier or bookkeeper to receipt \$43.50 to the Special Fund and refund. The JPAS Docket screen also reflects conviction not reported to DPS. • Old case balances (approximately \$14,191 of \$52,374 system balance as of 10/5/2013 is over three years old) in the special fund have not been researched for disbursing to the applicable party and/or escheating to the County Treasurer or State Comptroller. |
| <p>Workpaper Reference: (or other method by which finding was identified)</p> | <p>Workpaper No. 12A, 12B and 12C Review of special fund activity including disbursements</p> |
| <p>Condition: (Describe the current condition)</p> | <p>Data source for disbursement activity is request forms, daily special fund deposit reports, and JPAS (when date cards are updated by bookkeeper) detailed monthly special fund balance reports. Balances available to disburse consist of case overpayments, fines and court costs, 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 posts cancellations and stale dated checks to the JPAS based on notices received from the County Treasurer.</p> <p>Limited research of old case balances (approximately \$14,191 of \$52,374 system balance as of 10/5/2013 is over three years old) is performed on the funds remaining in the special fund account for disbursement or escheatment.</p> |
| <p>Criteria: (Describe the optimal condition)</p> | <p>Management judgment in designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. Internal control requires that five core components be present: Control Environment; Risk Assessment; Control Activities, Information and</p> |



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| | <p>Communication; and Monitoring Activities. Specific controls related to disbursement procedures 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 and entities in a timely manner. <p>Inactive case balances should be reviewed in accordance with unclaimed property statutes, 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>Cause: (Describe the cause of the condition if possible)</p> | <p>Limited staff time to research old items and weak system functionality.</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>Recommendation: (Describe corrective action)</p> | <p>Continue to post all checks issued, canceled, or stale dated accurately and timely to the JPAS with verification/review by the chief clerk.</p> <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, Property Code, § 72 and § 76. (see website: http://www.window.state.tx.us/up/forms.html)</p> |
| <p>Responsible Department or Organization:</p> | <p>Justice of the Peace 3-1</p> |
| <p>Management's Response:</p> | <p><input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree Respondent: Zoe Harlan Date: 1/12/2015</p> |
| <p>Comments:</p> | <p></p> |
| <p>Disposition:</p> | <p><input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration</p> |



Finding Number: 13-JP3.1-01-08 **Time & Attendance**
Date: March 7, 2014
Audit: Justice of the Peace 3-1, Review FY 2012 & FY 2013
Auditor(s) Assigned: PA

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| <p>Finding:</p> | <p>Time & Attendance Observation of office schedules, review of responses to the Internal Control Questionnaire (ICQ), and review of manual time and attendance records and Kronos time and attendance system postings revealed:</p> <ul style="list-style-type: none"> • Full-time regular employees take 50 minutes for lunch with no breaks. Lunch is posted to Kronos as 30 minutes. • Calculated average time worked was below 40 hours on 8/2/2013 for one exempt employee. Factors included: <ul style="list-style-type: none"> ○ Two training days incorrectly recorded as 16 hours ATO rather than 16 hours regular time worked ○ Three daily out times missing ○ One daily in and out time missing |
| <p>Workpaper Reference: (or other method by which finding was identified)</p> | <p>Work papers 13C.1 and 13C.2 review of time and attendance records Observation and review of ICQ</p> |
| <p>Condition: (Describe the current condition)</p> | <p>Court policy to meet public demands does not allow employees to take a ten minute morning or afternoon break. Break times are combined with the authorized 30 minute lunch period.</p> <p>Web-timestamp functionality is used by non-exempt staff to record start and end times. Annual leave, sick leave, holidays, etc. taken are recorded to the Kronos system based on information available to the chief clerk. Request for leave forms are completed by the clerks and given to the chief clerk for approval. The Chief Clerk maintains a folder with the request forms filed by employee name. Oracle DC Employee Self-Service is available for court staff to review hours paid and accrual balances taken / earned / available. Kronos time is 'approved' bi-weekly with a 'sign off' by the chief clerk.</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 or 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 and shall not be combined with breaks. Employees are</p> |



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| | <p>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>According to Dallas County Code, Section. 82-134. Scheduled time off. Periodically, elected officials/department heads may grant administrative time off for exempt employees. Such time off must be approved by the elected official/department head. In order to approve such leave, the elected official/department head must ensure the exempt employee's most current 12-month average weekly work schedule exceeds 40 hours. For exempt employees whose tenure is less than 12 months, their average weekly hours worked shall be determined by the average hours worked over the number of weeks worked for the county. If this criterion is met, the elected official/department head may, at his/her discretion, approve the time off. Under no circumstances will this time be granted on an hour-for-hour basis and the total amount of time granted shall not exceed 15 work days in a 12-month period except by formal approval by the commissioners court.</p> | | | | |
| <p>Cause: (Describe the cause of the condition if possible)</p> | <p>N/A</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, ATO, 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.</p> | | | | |
| <p>Responsible Department or Organization:</p> | <p>Justice of the Peace 3-1</p> | | | | |
| <p>Management's Response:</p> | <input type="checkbox"/> Agree | <input type="checkbox"/> Disagree | <p>Respondent:</p> | <p>Date:</p> | |
| <p>Comments:</p> | | | | | |
| <p>Disposition:</p> | <input checked="" type="checkbox"/> Audit Report | <input type="checkbox"/> Oral Comment | <input type="checkbox"/> Deleted From Consideration | | |