



DALLAS COUNTY COUNTY AUDITOR

Memorandum

To: Honorable Judge Michael Petty
Justice of Peace, Precinct 4, Place 1

From: Virginia A. Porter *Virginia A. Porter*
County Auditor

Subject: Review Performed for Fiscal Years 2008 and 2009

Date: Issued: October 1, 2010
Released: November 22, 2010

Scope

A review was performed in accordance with statutory guidelines on the records and reports of Justice of the Peace, Precinct 4, Place 1 for fiscal years 2008 and 2009.

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
- Reviewed daily receipt transaction log reports
- 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
- 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 activity for accurate and timely posting to the JPAS

Statistical

During fiscal year 2008, the justice court processed:

- 28,852 computer receipts totaling \$4,116,480
- 45,093 class C misdemeanors cases (includes traffic, IBC, truancy, etc.)
- 1,573 civil/small claims cases
- 3,496 eviction cases

During fiscal year 2009, the justice court processed:

- 23,774 computer receipts totaling \$3,488,209
- 25,123 class C misdemeanors cases (includes traffic, IBC, truancy, etc.)
- 1,197 civil/small claims cases
- 3,602 eviction cases

FINDINGS

Cash Management

Receipts- Computer/Manual – A review of 50,861 computer receipts (issued January 2, 2008 thru December 22, 2009) including 267 voided computer receipts, and 150 manual receipts revealed: Two manual receipts were altered to lower amounts; one manual receipt reflects a higher amount than what was posted to JPAS; thirty (11.23%) voided computer receipts without retention of the original copy including twenty-two without an explanation for voiding listed on the receipt; three missing voided computer receipts.

Disbursement / Special Fund Reconciliation - A review of special fund activity revealed: two duplicate disbursements totaling \$414 (**Status:** \$400 recovered); two overpayments totaling \$165.25 (**Status:** \$55.25 recovered); twenty-eight stale dated checks totaling \$3,043.80 not posted to the JPAS; two disbursements and one cancellation partially posted to the JPAS (**Status:** Corrected); old case balances remain in the special fund account without research for disbursement to the applicable party and/or escheating to the County Treasurer or State Comptroller; and limited segregation of duties noted over the bookkeeper's responsibility to sign special fund checks.

Processing/Reporting

Criminal Fee Dockets – Review of time payment plans, active warrants, warrants on disposed cases for the appropriateness of warrant status, and corresponding Docket screens revealed: 123 active warrants on the Constable or Sheriff warrant system for cases without calculated balances due and 138 active warrants on cases marked disposed on the JPAS Docket screen; all court clerks are authorized to recall warrants and OCA requirements under SB 1863 related to time payment plans were implemented by the justice court.

Complaints on issuance of bad check cases are accepted without prior approval by the District Attorney.

Activity Report - 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: non-traffic case counts were over-reported to OCA by 1186 cases in FY2008 and 1480 cases in FY2009, and traffic case counts were under-reported by 3,309 cases in FY2008 and over-reported by 630 cases in FY2009.

Civil Fee Docket - A review of interpreter fee invoices for fiscal years 2009 and 2010 revealed instances of County general fund disbursements exceeding deposits of costs paid to the court by the requestor plaintiff or defendant. One canceled hearing date was billed by the interpreter and paid by the County without collection of interpreter fees for the cancellation by the court.

Contractual

Delinquent Collection Contract – 30% add-on fee, for cases more than 60 days past due and referred to a law firm for delinquent collection services, was waived when defendants completed an "Affidavit of Insufficient Resources and Income".

Other/Miscellaneous

Time and attendance- One employee received two personal holidays in the same fiscal year (2009), eight instances of employees noted on leave with regular time recorded to Kronos, and employees are authorized to take an extra day off (“shopping day”) in December without reduction of leave balances (Reportedly, the extra day is for clerks working extra hours during the course of the year which is not recorded to Kronos as compensatory time or overtime worked.

RECOMMENDATIONS

Cash Management

Receipts – Receipts should be verified for accuracy of amount before issuing to customers. All monies received should be promptly receipted and deposited consistent with state law, V.T.C.A., L.C.G. § 113.022 and Vernon’s Ann. C.C.P. §103.004. Receipts should never be altered, but rather properly voided. All copies of void receipts should be retained, clearly marked “void”, and affixed with a reason for the void. The supervisor should periodically scan exception reports, transaction logs, manual receipts books and computer receipts issued for proper usage.

Disbursement / Special Fund Reconciliation - All checks issued, canceled, and/or stale dated should be posted accurately and timely to the JPAS. All overpayments should be recovered or a funding source identified. A management plan (including reconciling General Ledger 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 in accordance with unclaimed property statutes, V.T.C.A., Property Code, § 72 and 76. Signing special funds checks should be limited to the chief clerk and judge.

Processing/Reporting

Criminal Fee Docket – JPAS Docket screens should be updated as warrants or capiases are issued, recalled, and/or returned. 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. Continue established payment plan procedures and monitor in accordance with Code of Criminal Procedure, Art. 103.0033. Docket screens should be completed/updated in compliance with Vernon’s Ann., CCrP, § 45.017 and § 45.041.

All IBC complaints should be submitted to the DA for approval in accordance with Code of Criminal Procedure, § 45.014 (d) and 45.019 (g).

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

Civil Fee Docket – Deposits for interpreter fees should be collected in accordance with Rules of Civil Procedure, Rule 143, 146, and 183. Prevailing parties to a suit that have paid interpreter fees may request recover of costs in accordance with Rules of Civil Procedure, Rule 559 and Civil Practice and Remedies, § 31.007 (b)(3).

Contractual

Delinquent Collection Contract – A defendant’s claim of indigence should be determined prior to the waiver of the 30% add-on delinquent collection fee in accordance with Code of Criminal Procedure, § 103.0031 and contract revision on Commissioners Court Order No. 2005-234.

Other/Miscellaneous

Time and attendance - All start times, meal periods, end times, 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. Train and update staff on county leave policies and annual holiday schedules.

CURRENT FINDINGS/OBSERVATION AND RECOMMENDATIONS

Findings template numbered 10-JP4.1-01-01 thru 10 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.

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. This report will stay open pending recovery of duplicate disbursement and overpayment.

cc: Commissioners Court
Ryan Brown, OBE
Honorable Judge Robert Burns, LADJ



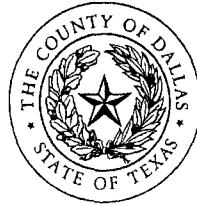
Finding Number: 09-JP4.1-01-01
Date: 1/21/2010
Audit: Justice of the Peace 4-1 Audit FY08 – FY09
Auditor(s) Assigned: NH

Finding:	Review of approximately 150 manual receipts issued during FY 08 and FY 09 and manual receipt procedures revealed material compliance with proper receipting procedures except: <ul style="list-style-type: none"> • Two manual receipts were altered to a lower amount • One manual receipts reflects a higher amount than posted to the JPAS Status: Review of case jackets and Docket screens support that the lower amount was due.		
Workpaper Reference: (or other method by which finding was identified)	Workpaper No. 5A, 5C, and 5D manual receipt procedures		
Condition: (Describe the current condition)	When the Justice of Peace Accounting System (JPAS) is not operational, manual receipts (three part form) are issued by the bookkeeper and/or back-up bookkeeper. The original manual receipt is issued to the customer. Manual receipts are set aside pending system availability. Once the JPAS is active or automated traffic ticket uploads create new cases on the JPAS, corresponding computer receipts are issued. The original computer receipt is set aside for attachment to the corresponding triplicate manual receipt copy retained in numerical order in the manual receipt book. The duplicate manual receipt copy is attached to the duplicate computer receipt copy retained separately in numerical order. If a manual receipt is voided the bookkeeper will write "void" on the receipt with an explanation of the void. All three copies of the manual receipt will remain attached in the manual receipt book.		
Criteria: (Describe the optimal condition)	Best practices regarding receipt control procedures require that: <ul style="list-style-type: none"> • All receipts are accounted for and properly used, kept in numerical order, have the corresponding computer receipt attached, and are posted and deposited properly, and timely in accordance with V.T.C.A., L.G.C., § 113.022 and Vernon's Ann., C.C.P., § 103.004. • Receipts should not be altered, but properly voided and affixed with a reason for the void with retention of all voided receipt copies. 		
Cause: (Describe the cause of the condition if possible)	Recommended accounting procedures for manual receipts were not followed in limited instances.		
Effect: (Describe or quantify any adverse effects)	Prevents potential assertion that monies were paid and refunds due.		
Recommendation: (Describe corrective action)	Continue existing receipt control monitoring and reporting anomalies. Re-emphasize proper receipt voiding procedures in lieu of altering receipts.		
Responsible Department or Organization:	Justice of the Peace 4-1		
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: Honorable Judge Michael Petty
Comments:	Date: 11/12/2010		
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 09-JP4.1-01-02
Date: 1/21/2010
Audit: Justice of the Peace 4-1 Audit, 1/2008 thru 12/22/2009
Auditor(s) Assigned: NH

<p>Finding:</p>	<p>Review of 50,861 computer receipts including 267 voided receipts, receipt continuity, voiding procedures and Daily Receipts Log revealed:</p> <ul style="list-style-type: none"> • Thirty voids (11%) without retention of the original copy <ul style="list-style-type: none"> ○ Twenty-two of the 30 receipts did not contain an explanation for voiding noted on the receipt including three receipts which were not marked "void". • Three voided receipts were missing
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper No. 5B.2 review of computer receipts</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 are 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 inconsistently 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. 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>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. <ul style="list-style-type: none"> • Corrections are reviewed and approved by the chief clerk. 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 received funds.		
Cause: (Describe the cause of the condition if possible)	Occasional procedural exception.		
Effect: (Describe or quantify any adverse effects)	Prevents potential assertion that monies were paid and refunds due.		
Recommendation: (Describe corrective action)	Receipt procedures should include: <ul style="list-style-type: none"> • All copies of a voided receipt should be 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. • Compensating processes such as dual sign-off on voids, receipt corrections, supervisory review, testing, and validation. • Prior to generating a receipt: <u>Cash tendered</u> should be counted in the customer's presence and <u>check guaranteed amount</u> should be agreed to the numeric amount. • Receipts should be verified for accuracy of amount, payment type, case number, and payer before issuing to a customer. • 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. 		
Responsible Department or Organization:	Justice of the Peace 4-1		
Management's Response:	<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	Respondent:	Honorable Judge Michael Petty
Comments:	Date: 11/12/10		
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 09-JP4.1-01-03
Date: 1/22/2010
Audit: Justice of the Peace 4-1 FY 08 - 09
Auditor(s) Assigned: NH

<p>Finding:</p>	<p>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"> • Twenty-eight stale dated checks (100% of checks stale dated in 2008 and 2009) totaling \$3,043.60 were not posted to the JPAS • Two duplicate disbursements totaling \$414 <p>Status: \$400 recovered. Court staff reduced the fine amount by \$14 in order to post the disbursement for the \$14 unrecovered duplicate payment.</p> <ul style="list-style-type: none"> • Two disbursements partially posted to the JPAS <p>Status: Corrected FY2010.</p> <ul style="list-style-type: none"> • Seven of eight cases for one canceled disbursement was not posted to the JPAS. <p>Status: Corrected FY2010.</p> <ul style="list-style-type: none"> • One \$55.25 overpayment to Texas Parks & Wildlife <p>Status: Recovered FY2010.</p> <ul style="list-style-type: none"> • Ten disbursement/cancellation posting errors. <p>Status: One corrected FY2010.</p> <ul style="list-style-type: none"> • Multiple check number data entry errors to the JPAS. • One overpayment totaling \$110. Check issued for \$200 with only \$90 special fund case balance available. • Old case balances (approximately \$311,000 of \$412,000 balance as of October 3, 2009 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. • Limited segregation of duties noted over the bookkeeper's responsibility to sign special fund checks.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper No. 6D- review of special fund activity</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, judgments paid into the registry of the court, cash bonds, and service fees for law enforcement agencies without designated fee codes for automated dispersals. 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 inconsistently posts cancellations and stale dated checks to the JPAS based on</p>



	<p>notices received from the County Treasurer. Old case balances remain in the special fund account without research for disbursement or escheatment.</p>		
<p>Criteria: (Describe the optimal condition)</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). Assigned cash handling duties are separated. • Special fund reports should be reviewed on a periodic basis and disbursements should be made to the appropriate parties in a timely manner. • 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>Cause: (Describe the cause of the condition if possible)</p>	<p>Clerical error. Incomplete review of special fund reports. Limited staff time to research old items.</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. <p>Additional staff time to research and correct posting errors.</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. • Any correcting disbursements/cancellations/stale dated checks posted with the current date in order to ensure subsequent reports reflect the corrections. • Proper segregation of responsibilities discouraging the same employee to receipt payments, prepare deposits, prepare disbursements, and sign/authorize special fund disbursements. Signing/final approval for printing special fund checks should be limited to the chief clerk and judge. <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>A funding source should be identified for all overpayments, or funds should be recovered from the party overpaid.</p>		
<p>Responsible Department or Organization:</p>	<p>Justice of the Peace 4-1</p>		
<p>Management's Response:</p>	<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	<p>Respondent:</p> Honorable Judge Michael Petty	<p>Date:</p> 11/12/2010
<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: 09-JP4.1-01-04
Date: 1/22/2010
Audit: Justice of the Peace 4-1 FY 08 - 09
Auditor(s) Assigned: NH

Finding:	The 30% delinquent collection add-on fee for cases referred to a law firm for outside collection services is waived after completion of an "Affidavit of Insufficient Resources and Income" by the defendant while court costs and fines are collected in full.
Workpaper Reference: (or other method by which finding was identified)	A discussion with the Judge and chief clerk, and a review of case jackets at the court. Desk review of monthly reports R10919, R10920, R10921, R10925, and R10926.
Condition: (Describe the current condition)	The justice court provides an "Affidavit of Insufficient Resources and Income" to defendants to complete if they indicate insufficient resources to pay the delinquent collection fee. If the form is completed, the 30% delinquent collection add-on fee is waived by the court asserting insufficient resources to pay. Corresponding court costs and fines are not reduced.
Criteria: (Describe the optimal condition)	<p>According to Code of Criminal Procedure, Art. 103.0031. COLLECTION CONTRACTS.</p> <p>a) The commissioners court of a county or the governing body of a municipality may enter into a contract with a private attorney or a public or private vendor for the provision of collection services for one or more of the following items:</p> <p>(1) debts and accounts receivable such as unpaid fines, fees, court costs, forfeited bonds, and restitution ordered paid by:</p> <p>(2) amounts in cases in which the accused has failed to appear:</p> <p>(A) as promised under Subchapter A, Chapter 543, Transportation Code, or other law;</p> <p>(B) in compliance with a lawful written notice to appear issued under Article 14.06(b) or other law;</p> <p>(C) in compliance with a lawful summons issued under Article 15.03(b) or other law;</p> <p>(D) in compliance with a lawful order of a court serving the county or municipality; or</p> <p>(E) as specified in a citation, summons, or other notice authorized by Section 682.002, Transportation Code, that charges the accused with a parking or stopping offense; and</p> <p>(b) A commissioners court or governing body of a municipality that enters into a contract with a private attorney or private vendor under this article may authorize the addition of a collection fee in the amount of 30 percent on each item described in Subsection (a) that is more than 60 days past due and has been referred to the attorney or vendor for collection. The collection fee does not apply to a case that has been dismissed by a court of competent jurisdiction or to any amount that has been satisfied through time-served credit or community service. The collection fee may be applied to any balance remaining after a partial credit for time served or community service if the balance is more than 60 days past due. Unless the contract provides otherwise, the court shall calculate the amount of any collection fee due to the governmental entity or to the private attorney or private vendor performing the collection services and shall receive all fees, including the collection fee. With respect to cases described by Subsection (a)(2), the amount to which the 30 percent collection fee applies is:</p> <p>(1) the amount to be paid that is communicated to the accused as acceptable to the court under its standard policy for resolution of the case, if the accused voluntarily agrees to pay that amount; or</p> <p>(2) The amount ordered paid by the court after plea or trial.</p> <p>(c) The governing body of a municipality with a population of more than 1.9 million may authorize the addition of collection fees under Subsection (b) for a collection program performed by employees of the governing body.</p> <p><u>(d) A defendant is not liable for the collection fees authorized under Subsection (b) if the court of original jurisdiction has determined the defendant is indigent, or has insufficient resources or income, or is otherwise unable to pay all or part of the underlying fine or costs.</u></p>



	<p>(e) If a county or municipality has entered into a contract under Subsection (a) and a person pays an amount that is less than the aggregate total to be collected under Subsections (a) and (b), the allocation to the comptroller, the county or municipality, and the private attorney or vendor shall be reduced proportionately.</p> <p>(f) An item subject to collection services under Subsection (a) and to the additional collection fee authorized by Subsection (b) is considered more than 60 days past due under Subsection (b) if it remains unpaid on the 61st day after the following appropriate date:</p> <p>(1) with respect to an item described by Subsection (a)(1), the date on which the debt, fine, fee, forfeited bond, or court cost must be paid in full as determined by the court or hearing officer;</p> <p>(2) with respect to an item described by Subsection (a)(2), the date by which the accused promised to appear or was notified, summoned, or ordered to appear; or</p> <p>(3) with respect to an item described by Subsection (a)(3), the date on which a penalty or fee is due under a rule or order adopted under Chapter 233, Local Government Code, or an ordinance, policy, procedure, or rule of a municipality.</p> <p>(g) A county or municipality that enters into a contract under Subsection (a) may not use the additional 30 percent collection fee authorized by Subsection (b) for any purpose other than compensating the private attorney or private vendor who earns the fee.</p> <p>(h) This section does not apply to the collection of commercial bail bonds.</p> <p>(i) The commissioners court of a county or the governing body of a municipality may enter into a contract as described in this article to collect a debt incurred as a result of the commission of a criminal or civil offense committed before the effective date of this subsection. The collection fee does not apply to a debt collected pursuant to a contract entered into under this subsection.</p> <p>(j) A communication to the accused person regarding the amount of payment that is acceptable to the court under the court's standard policy for resolution of a case must include a notice of the person's right to enter a plea or go to trial on any offense charged.</p>				
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Waiver of 30% add-on fee without verification of a defendant's resources/income.</p>				
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>If the County is found in non-compliance with the delinquent collection contract revised on Court Order No. 2005-234, dated February 1, 2005 which requires assessment/collection of a 30% add-on fee for the vendor, the County could be required to pay the fee from the general fund.</p>				
<p>Recommendation: (Describe corrective action)</p>	<p>30% add-on delinquent collection fee should be assessed and collected in accordance with Commissioners Court Order Nos. 2004-1147, 2005-234, 2006-1973, 2007-2429, and 2008-2378 and Code of Criminal Procedure, § 103.0031 including proportionally prorating partial payments.</p> <p>A defendant's claim of indigence should be determined prior to the waiver of the 30% add-on fee.</p>				
<p>Responsible Department or Organization:</p>	<p>Justice of the Peace 4-1</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: Honorable Judge Michael Petty</td> <td>Date: 11/12/2010</td> </tr> </table>	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: Honorable Judge Michael Petty	Date: 11/12/2010
<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: Honorable Judge Michael Petty	Date: 11/12/2010		
<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	
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Finding Number: 09-JP 4.1-01-05
Date: 1/22/2010
Audit: Justice of the Peace 4-1 FY 08 - 09
Auditor(s) Assigned: NH

Finding:	Issuance of bad check (IBC) cases not directly sent to the District Attorney's (DA) office for filing.				
Workpaper Reference: (or other method by which finding was identified)	Discussion with the Judge and chief clerk				
Condition: (Describe the current condition)	Majority of the IBC cases are filed through the District Attorney's office then sent to the court. On occasion, the court will allow a merchant to file an issuance of bad check case at the court instead of sending them to the District Attorney's office first. The court will contact the defendant and inform them of the pending case against them. The defendant is informed that they can go to the merchant's business and pay the restitution amount, bring a receipt to the court showing proof of payment and the defendant will make fine and court cost payment at the court.				
Criteria: (Describe the optimal condition)	Per Code of Criminal Procedure Art. 45.014 (d), "In a county with a population of more than two million that does not have a county attorney, a justice or judge may not issue a warrant under this section for an offense under Section 32.41, Penal Code, unless the district attorney has approved the complaint or affidavit on which the warrant is based." Per Code of Criminal Procedure Art. 45.019 (g), "In a county with a population of more than two million that does not have a county attorney, a complaint for an offense under Section 32.41, Penal Code, must be approved by the district attorney, regardless of whether a collection proceeding is initiated by the district attorney under Section 32.41(e), Penal Code."				
Cause: (Describe the cause of the condition if possible)	Merchant request				
Effect: (Describe or quantify any adverse effects)	Inconsistent with statutes				
Recommendation: (Describe corrective action)	Submit all IBC complaints to the DA for approval in accordance with statute.				
Responsible Department or Organization:	Justice of the Peace 4-1				
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Judge Michael Petty	Date: 11/12/2010
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		

County Auditor



Dallas County, Texas

Finding Number: 09-JP4.1-01-06
Date: 1/22/2010
Audit: Justice of the Peace 4-1 FY 08 - 09
Auditor(s) Assigned: NH

Finding:	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: JPAS compared to OCA: <ul style="list-style-type: none"> • Non traffic case counts were over-reported by 14.4% (1186 cases) in FY2008 after adjusting for correction to April 2008 OCA report error. • Traffic case counts were under-reported by 9% (3309 cases) in FY2008. • Non traffic case counts were over-reported by 16.3% (1480 cases) in FY2009. • Traffic case counts were over-reported by 3.9% (630 cases) in FY2009. 				
Workpaper Reference: (or other method by which finding was identified)	Workpaper No. 10 OCA website, Monthly JP activity reports, and JPAS. Comparison of activity reports to filed cases by the auditor's count				
Condition: (Describe the current condition)	Court clerk assignments include processing traffic, IBC, other class C misdemeanor, evictions, civil, 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 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. Autocite case numbers are retrieved daily by court personnel accessing Document Direct.				
Criteria: (Describe the optimal condition)	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. 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. All case numbers should be accounted for, issued consecutively by case type, and properly and timely indexed to the JPAS.				
Cause: (Describe the cause of the condition if possible)	Mathematical errors and lack of automated tracking system.				
Effect: (Describe or quantify any adverse effects)	Inconsistencies in statewide court analysis. Errors in projected staffing levels or expected revenue based on statistical reporting.				
Recommendation: (Describe corrective action)	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. Activity reports should be corrected if errors are later identified, as the accuracy of activity reports may affect staffing levels or statewide analysis.				
Responsible Department or Organization:	Justice of the Peace 4-1				
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Judge Michael Petty	Date: 11/12/2010
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 09-JP4.1-01-07
Date: 1/25/2010
Audit: Justice of the Peace 4-1 Audit FY08-09
Auditor(s) Assigned: NH

<p>Finding:</p>	<p>Observation of office schedules and review of manual attendance records and Kronos time and attendance system postings revealed:</p> <ul style="list-style-type: none"> • Eight instances of employees noted as out sick or on vacation with regular time recorded to Kronos • One employee was approved for two personal days in the same calendar year (2009). Clerk had not used a personal day in the previous calendar year. • One employee took vacation time during her probationary period. • Clerks began using web-time stamp in December 2008. • Chief clerk's time was not recorded to Kronos while on FMLA. <p>Status: Corrected via historical edits.</p> <ul style="list-style-type: none"> • Judge authorizes staff to take an extra day off in December not deducted from leave balances, recorded as regular time worked on Kronos to compensate clerks working extra hours during the course of the year which are not recorded to Kronos as compensatory time or overtime worked.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper No. 11D- review of time and attendance</p>
<p>Condition: (Describe the current condition)</p>	<p>The clerks use web-time stamp functionality in Kronos to sign in and out. The clerks also enter in their time for the pay period on a manual time sheet and provide the sheet to the chief clerk at the end of each pay period for verification on Kronos. 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. At the end of the pay period, the chief clerk enters the vacation or sick time used in Kronos for the specified day and formally signs off time worked.</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>(f) <i>Hours worked less 40.</i> Any nonexempt employee who does not work a full 40 hour workweek will have his or her compensation reduced by the value of the hours not worked or will charge such time not worked to accrued leave of compensatory time, holiday pay, vacation or sick leave, or any combination of such leave.</p> <p>(g) <i>Other.</i> Each elected official/department head is responsible for ensuring that all reporting of time worked, and accrual and use of leave, is in compliance with county policies. Disciplinary action, up to and including termination, may be taken against employees and supervisors who falsify county documents related to work hours.</p> <p>According to Dallas County Code, Section 82-84, Maintenance of time and attendance records, "Each department shall keep a record of each employee's hours worked in a manner approved by the commissioner's court and administered by the county auditor's office."</p> <p>According to Dallas County Code Sec. 82-175, Supervisory responsibilities:</p> <p>(a) Supervisory responsibilities fall to the elected official, department head or their designee. (b) Supervisors shall educate their employees about how to use the time entry method they are assigned and about the time and attendance policies for their department.</p>



	<p>(c) Supervisors are responsible for ensuring employee time records are accurate and that no abuses occur.</p> <p>(d) Supervisors are responsible for recording employee vacation and sick time and for entering time for employees who are working outside their department work area.</p> <p>(e) Supervisors are responsible for checking daily start times, meal periods, end times, vacation time, sick time, compensatory time and overtime to ensure employees are in compliance with their shift work schedule and the county's overtime policies. Supervisors are responsible for promptly documenting actions warranting discipline and for promptly reporting possible fraud to the county auditor.</p> <p>According to Dallas County Code, Section 82-132, Work schedules: Exempt employees shall report all hours worked and adhere to an established work schedule approved by the elected official/department head. Exempt employees' work schedules shall average a minimum of 40 hours per week, including use of accrued leave time. All time worked shall be recorded in the official time and attendance system.</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.</p> <p>According to Dallas County Code, Section 82-172, Nonexempt employee responsibilities, "... (b).... All of the time an employee works must be recorded on the county's time and attendance system. An employee is never to work without recording time..."</p> <p>According to Dallas County Code Section 82-771, Granting conditions, In addition to the holidays listed in section 82-741, during the budget process each year, the commissioners court may grant an additional personal holiday (eight hours) with the following stipulations:</p> <ol style="list-style-type: none"> (1) Must be a regular, full-time employee; (2) Must be employed by the county for more than six months. (3) Must be taken in a full day increment; (4) Can be taken on any day of the year with supervisory approval; and (5) If the personal day is not taken during the effective calendar year, the personal day shall be forfeited. 				
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Inaccurate application of county time and attendance policies. Oversight</p>				
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Official time and attendance records do not accurately reflect time worked and taken. Current employees may be over-compensated for leave time already 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-Service (ESS) application.</p> <p>Train and update staff on county leave policies and annual holiday schedules.</p> <p>Emphasize supervisory review of time and attendance and Kronos postings</p> <p>Historical edits should be submitted to the Payroll Hotline to reflect correct leave types and time taken on Kronos.</p>				
<p>Responsible Department or Organization:</p>	<p>Justice of the Peace 4-1</p>				
<p>Management's Response:</p>	<table border="1" style="width: 100%;"> <tr> <td style="width: 30%;"><input checked="" type="checkbox"/> Agree</td> <td style="width: 30%;"><input type="checkbox"/> Disagree</td> <td style="width: 20%;">Respondent: Honorable Judge Michael Petty</td> <td style="width: 20%;">Date: 11/12/2010</td> </tr> </table>	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: Honorable Judge Michael Petty	Date: 11/12/2010
<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: Honorable Judge Michael Petty	Date: 11/12/2010		
<p>Comments:</p>					
<p>Disposition:</p>	<table border="1" style="width: 100%;"> <tr> <td style="width: 33%;"><input checked="" type="checkbox"/> Audit Report</td> <td style="width: 33%;"><input type="checkbox"/> Oral Comment</td> <td style="width: 34%;"><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			

County Auditor



Dallas County, Texas

Finding Number: 09-JP4.1-01-08
Date: 1/25/2010
Audit: Justice of the Peace 4-1 FY 08 - 09
Auditor(s) Assigned: NH

Finding:	Review of 21 death certificates revealed: <ul style="list-style-type: none"> Two (9.5%) fees short collected \$4 each. (Request for first original and 10 additional certified copies) 				
Workpaper Reference: (or other method by which finding was identified)	Workpaper 12B death certificates				
Condition: (Describe the current condition)	The County Clerk has cross deputized JP clerks authorizing JP issuance of death certificates. \$20.00 is charged for the first certified copy of a death certificate. \$4 is charged for each additional copy of the same certificate issued with the first request. A funeral home brings the court an application(s) for a death certificate(s). JP clerk counts the fee paid, reviews the application. The clerk enters the deceased's information into the AiLIS system. Death certificate information is printed from the AiLIS system and copied to security paper using a photo-static copier and is embossed with the County seal. The certificates and check are given 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. Once receipted, the certificates and receipt are placed in a tray awaiting pick up from the funeral home personnel. 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 numbers being used. File number, date issued, and initials of clerk issuing certificate are recorded in that log.				
Criteria: (Describe the optimal condition)	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....." "(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."				
Cause: (Describe the cause of the condition if possible)	Clerical error				
Effect: (Describe or quantify any adverse effects)	Revenue loss for Dallas County				
Recommendation: (Describe corrective action)	Death certificate procedures should be updated to include: <ul style="list-style-type: none"> Written procedures, periodic review by chief clerk for compliance, and staff training 				
Responsible Department or Organization:	Justice of the Peace 4-1				
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Judge Michael Petty	Date: 11/12/2010
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 09-JP4.1-01-09
Date: 7/12/2010
Audit: Justice of the Peace 4-1 FY 09 - 10
Auditor(s) Assigned: NH

<p>Finding:</p>	<p>Review of interpreter fee invoices on twenty-three civil, small claims, and eviction cases for fiscal years 2009 and 2010 revealed:</p> <ul style="list-style-type: none"> • One interpret fee collected \$100 less than billed. • One interpreter fee collected \$35 less than billed. • One invoice without collection of a \$70 interpreter fee on one case and with over-collection of \$70 on an unrelated case. • One case with duplicate invoicing (court had canceled the original hearing date). Both invoices were paid through accounts payable for \$140 each while only one \$140 interpreter fee was collected.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper: Interpreter fee invoices</p>
<p>Condition: (Describe the current condition)</p>	<p>Plaintiffs or defendants with limited English skills may request an interpreter to be present at the time of court hearing. If the case is a civil, small claims, or eviction case, the requester is responsible for paying the interpreter fee in accordance with the existing interpreter fee schedule at the time of request with approval by the court. The fee is assessed by the assigned court clerk based on the minimum interpreter charge. The bookkeeper records interpreter fees paid to the court as justice fees of the court. Hearings may be cancelled if interpreter fees have not been paid.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>In accordance with Texas Rules of Civil Court Procedure, RULE 143, RULE FOR COSTS, 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> <p>In accordance with Texas Rules of Civil Court Procedure, RULE 146. DEPOSIT FOR COSTS, in lieu of a bond for costs, the party required to give the same may deposit with the clerk of court or the justice of the peace such sum as the court or justice from time to time may designate as sufficient to pay the accrued costs.</p> <p>In accordance with Texas Rules of Civil Court Procedure, RULE 183. INTERPRETERS, the court may appoint an interpreter of its own selection and may fix the interpreter's reasonable compensation. The compensation shall be paid out of funds provided by law or by one or more of the parties as the court may direct, and may be taxed ultimately as costs, in the discretion of the court.</p> <p>In accordance with Texas Rules of Civil Court Procedure, RULE 559. COSTS, the successful party in the suit shall recover his costs, except in cases where it is otherwise expressly provided.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Clerical error</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Potential loss of revenue for Dallas County</p>
<p>Recommendation: (Describe corrective action)</p>	<p>Civil, small claims, or eviction interpreter procedures should include:</p> <ul style="list-style-type: none"> • Requestor deposit/pre-payment of interpreter fees prior to the scheduled hearing date • Interpreter fees taxed as costs

County Auditor



Dallas County, Texas

	<ul style="list-style-type: none">Recovery of interpreter fees included in the judgment if paid by the prevailing party in accordance with Civil Practice and Remedies Code, § 31.007 (b) (3). Recover \$140 in overpaid interpreter fees from the County vendor or request Accounts Payable take a credit against a subsequent invoice.		
Responsible Department or Organization:	Justice of the Peace 4-1		
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: Honorable Judge Michael Petty
Comments:			
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 09-JP4.1-01-10
Date: 1/14/2010
Audit: Justice of the Peace 4-1 Audit FY08-09
Auditor(s) Assigned: NH

<p>Finding:</p>	<p>Review of 10 cases from the Justice of the Peace 2-1 Collection Referral Report for adequate collection procedures on cases referred to delinquent collection law firm, review of IT Services Active Warrants on Disposed Cases Report, review of 10 cases on time payment plans, review of 10 cases with final judgment, review of 25 cases disposed cases, review of 40 cases from the active warrants list, and 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"> • Two disposed cases not marked with the disposed flag 'X' on the Docket screen • One active warrant on WRWI and 122 active warrants on WX50 for cases without balances due and an additional 138 inactive cases with active warrants (as of 08/04/09) Status: IT Services provided the court an electronic copy of the case listings on 8/4/09 for the court to recall active warrants on identified disposed and/or paid-in-full cases. • Three returned warrants/capias without return dates on JPAS Docket screen. • 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. • All clerks are authorized to recall warrants.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper 7A thru 7E, and IT Services Active Cases on Disposed Cases Report and 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 post cards sent by court collection clerk the next day after a missed payment, and a notice of show cause hearing sent by court collection clerk when a defendant defaults on a payment plan.</p> <p>Warrants including alias warrants are issued by 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. Returned/recalled dates are noted for recording to the JPAS as warrants and/or capias are returned from law enforcement agencies, but process verification is problematic. When payments are made in full, defendants appear, defendants comply with orders of the court, etc., the court's staff consistently transmits recall notices to the appropriate law enforcement agency. Exceptions occur due to incomplete clerical follow through and inadequate exception reporting.</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</p>

	<p>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>(e) Not later than June 1 of each year, the office shall identify those counties and municipalities that:</p> <p>(1) have not implemented a program; and</p> <p>(2) are able to implement a program before April 1 of the following year.</p> <p>(f) The comptroller, in cooperation with the office, shall develop a methodology for determining the collection rate of counties and municipalities described by Subsection (e) before implementation of a program. The comptroller shall determine the rate for each county and municipality not later than the first anniversary of the county's or municipality's adoption of a program.</p> <p>(g) The office shall:</p> <p>(1) make available on the office's Internet website requirements for a program; and</p> <p>(2) assist counties and municipalities in implementing a program by providing training and consultation, except that the office may not provide employees for implementation of a program.</p> <p>(h) The office, in consultation with the comptroller, may:</p> <p>(1) use case dispositions, population, revenue data, or other appropriate measures to develop a prioritized implementation schedule for programs; and</p> <p>(2) determine whether it is not cost-effective to implement a program in a county or municipality and grant a waiver to the county or municipality.</p> <p>(i) Each county and municipality shall at least annually submit to the office and the comptroller a written report that includes updated information regarding the program, as determined by the office in cooperation with the comptroller. The report must be in a form approved by the office in cooperation with the comptroller.</p> <p>(j) The comptroller shall periodically audit counties and municipalities to verify information reported under Subsection (i) and confirm that the county or municipality is conforming with requirements relating to the program. The comptroller shall consult with the office in determining how frequently to conduct audits under this section.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>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"> • Separation of duties limiting (through system security access) staff assigned to recall warrants. • Outstanding warrants or capias recalled timely when cases are dismissed or otherwise disposed,

	<p>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/capias should be maintained with weekly follow-up communications to the constable or sheriff until returned.</p> <ul style="list-style-type: none"> • 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:</p> <ul style="list-style-type: none"> • Updating Docket screens as warrants or capiases are issued/recalled/returned. • Completion of electronic dockets in compliance with Vernon's Ann., CCRP, § 45.017 and § 45.041. • Periodic verification of workflow and entry accuracy. <p>Pursue new system with improved features.</p>
Responsible Department or Organization:	Justice of the Peace 4-1
Management's Response:	<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree Respondent: Honorable Judge Michael Petty Date: 11/12/2010
Comments:	
Disposition:	<input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration