



# 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

**Subject:** Review Performed for Fiscal Year 2009

**Date:** Issued April 1, 2011  
Released June 29, 2011

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

## **Statistical**

During fiscal year 2009, the justice court processed:

- 30,555 computer receipts totaling \$3,614,944
- 19,947 class C misdemeanors (includes 15,969 automated traffic filings)
- 4,240 civil/small claims
- 4,485 eviction cases

## **FINDINGS**

### **Cash Management**

Cash Count / Change Fund – A review of cash handling procedures, cash counts performed and observation of cash transactions revealed material compliance.

Receipts – A sample review of 30,555 computer receipts including 181 (less than 1% of population) voided computer receipts revealed material compliance.

Assessment / Distribution – Review of 35 cases and corresponding computer receipts (290 fee code entries) for compliance with statutorily required court costs and fine revealed 17% (six receipts) with collection, assessment, payment proration, or posting errors. Additional review of special fund activity revealed assessment of warrant, transaction, and collection fees on one dismissed 'no insurance' case and one case without assessment of the \$25 time payment fee.

Disbursement / Special Fund Reconciliation - A review of special fund activity revealed: 415 unused special fund checks not sent to the County Treasurer for destruction after conversion to a new check issuance process and old (over three years old as of September 30, 2009) case balances totaling approximately \$110,807 (updated through September 30, 2010) remain in the special fund account without research for disbursement to the applicable party and/or escheating to the County Treasurer or State Comptroller. **Status:** Unused checks were sent to the County Treasurer's office on February 19, 2010.

### **Processing/Reporting**

Criminal Fee Dockets – Review of time payment plans, active warrants or capias (active warrant report R05870), warrants or capias on disposed cases for the appropriateness of warrant status, and corresponding Docket screens revealed: 77 active warrants or capias on the Constable's warrant system for cases; without calculated balances due; with time served; dismissed; and/or on cases marked disposed on the JPAS Docket screen. **Status:** Seventy-four of the 77 warrants or capias recalled after the court was advised. All court clerks are authorized to recall warrants.

Review of 30 cases referred for outside delinquent collection revealed 17 cases without issuance of a warrant.

Civil Fee Dockets – Limited review of fifteen cases on the justice fee exception report revealed one case filing with filing and service fees posted to the wrong case, two affidavits of inability to pay not noted on the Docket comment screen, and unpaid filing and service fees totaling \$1,270 on cases filed by the Dallas Housing Authority from FY2006 through FY2007 as of September 30, 2010.

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: civil case counts were over-reported to OCA by 13.73%

(466 cases) and other misdemeanor (IBC, truancy, and parks & wildlife) case counts were underreported to OCA by 7.28% (129 cases).

Credit Card Transaction – Review of 30 credit card transactions are routinely posted using the sequence id instead of the transaction id. Instances of JPAS receipt posting delays exceeding six days were noted after the transaction appeared on the settlement report.

### **Contractual**

Driver's License (DL) Renewal Block – Review of 30 cases referred to Department of Public Safety (DPS) through OmniBase for DL renewal block revealed 26.7% (eight cases) without collection of the \$30 failure to appear fee on DA dismissals, administrative dismissals, or jury requests.

## **RECOMMENDATIONS**

### **Cash Management**

Receipts – Continue existing practices which include retention of all copies of a voided receipt, clearly marking “void”, and affixing a reason for the void.

Assessment / Distribution – Continue monitoring assessment, collection, and prorating of court costs, fines, and fees 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 applicable fee schedules based on the offense date. Warrant fees and delinquent collection fees should not be assessed on ‘no insurance’ administrative dismissals.

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 the detailed special fund report in order to clear old items on disposed cases in accordance with unclaimed property statutes.

### **Processing/Reporting**

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. Continue established payment plan procedures and monitor in accordance with Code of Criminal Procedure, Art. 103.0033.

Civil Fee Dockets – Monitor 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. Collection of unpaid court costs and service fees should be pursued with assistance through the District Attorney.

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

Credit Card Transaction – Payments should be posted 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. 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.

**Contractual**

Driver's License (DL) Renewal Block – Monitor compliance with collection of the \$30 failure to appear fee in accordance with Commissioners Court Order No. 2003-2085, *Dallas County Auditor Recommended Interim Policies for General Policy for Failure to Appear Program*, and Transportation Code § 706.006 unless the person is acquitted of the charges for which the person failed to appear or the case was referred in error.

**CURRENT FINDINGS/OBSERVATION AND RECOMMENDATIONS**

Finding templates numbered 09-JP3.1-01-02 thru 08 are attached with responses incorporated.

**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.

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

cc: Commissioners Court  
Ryan Brown, OBE  
Honorable Judge Martin Lowy, LADJ





**Finding Number:** 09-JP3.1-01-02  
**Date:** February 15, 2010  
**Audit:** Justice of the Peace 3-1 Audit FY2009  
**Auditor(s) Assigned:** VO

<b>Finding:</b>	<p>Review of 35 cases and corresponding computer receipts (approximately 290 fee code entries) for appropriate collection of court costs, fines, and fees, and accurate posting to the Justice of the Peace Accounting System revealed:</p> <ul style="list-style-type: none"> <li>• One \$5 Sheriff citation issuance fee receipted as Constable fees</li> <li>• One fine collection \$4 less than the amount assessed</li> <li>• One \$25 time payment fee not assessed</li> <li>• Two partial payments not properly prorated</li> <li>• One case court costs assessment based on the wrong schedule</li> </ul>
<b>Workpaper Reference:</b> (or other method by which finding was identified)	<p>Workpaper 5E review of fees assessed and receipted          JP Court Assessment Grid</p>
<b>Condition:</b> (Describe the current condition)	<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.</p> <p>Additional court costs may be manually assessed. The JPAS Court Costs field on the Docket screen will be updated by the court clerks and the bookkeeper for time payment fees when payment plans are established; transaction fees when payments are presented; and warrants and/or capiases as each paper is issued. Other manual adjustments are processed by the court clerks or the bookkeeper to the JPAS Court Costs field on the Docket screen when defendants present proof of registration, inspection, or a valid driver's license in conjunction with payment of an administrative fee and dismissal of the case.</p> <p>Proof of insurance will result in dismissal of 'no insurance' cases without payment of an administrative fee. The JPAS Court Costs field on the Docket screen will be updated to reflect no fee due. Defendants appearing before the court may receive a reduced fine from the Judge with the judgment reflecting a fine less than the pre-assessed amount, requiring the court clerks or bookkeeper to update the JPAS Fine field on the Docket screen. Other defendants may request and be approved for a driving safety course (defensive driving) with court clerks or the bookkeeper updating the JPAS Court Costs field on the Docket screen by adding an additional \$10 administrative fee to the standard moving violation court costs amount (updating the Docket screen to reflect DSC for reporting to Austin does not occur until proof of course completion is presented to the court along with a copy of insurance and an official driving record from DPS) and requiring payment at the time of request. Other defendants may request and receive deferred adjudication from the court which requires full payment of the court costs for the offense and payment of a 'special expense' set by the Judge. The 'special expense' in lieu of the fine may not exceed the maximum amount of the fine for the offense. Adjustments are required to the JPAS Docket screen fields by court clerks or the bookkeeper to reflect deferred adjudication including noting a date in the Deferred Adjudication judgment date field. Prior to receipting payments, the bookkeeper or back-up 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 Collection Fee. Due to system limitations during the receipting process, the bookkeeper or back-up bookkeeper must perform a modified manual cost allocation process to record payments to each fee type. 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>
<b>Criteria:</b> (Describe the optimal condition)	<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, Local Government Code Chapter 133, Attorney General Opinion GA-0147 and Commissioners Court orders.</p> <p>Once collected, each fee should be posted to the proper JPAS fee type and paper type.</p>



<b>Cause:</b> (Describe the cause of the condition if possible)	Clerical error Inadequate JPAS system functionality		
<b>Effect:</b> (Describe or quantify any adverse effects)	Incorrect distribution/disbursement of funds to the State of Texas and/or Dallas County requiring additional time to correct posting.		
<b>Recommendation:</b> (Describe corrective action)	<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>Pursue new Justice of the Peace system with improved features.</p>		
<b>Responsible Department or Organization:</b>	Justice of the Peace 3-1		
<b>Management's Response:</b>	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	<b>Respondent:</b> _____ <b>Date:</b> _____
<b>Comments:</b>			
<b>Disposition:</b>	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Jun 6-2-10

**Finding Number:** 09-JP3.1-01-03  
**Date:** February 15, 2010  
**Audit:** Justice of the Peace 3-1 Audit FY2009  
**Auditor(s) Assigned:** VO

<p><b>Finding:</b></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"> <li>• Old case balances (approximately \$110,807 of \$140,771 system balance as of 9/30/2010 over four {updated balances prior to October 1, 2006} 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.</li> <li>• Warrant, transaction, and collection fees totaling \$67 not refunded from the cash bond to the defendant after an administrative dismissal of a 'no insurance' case.</li> <li>• 415 unused special fund checks not sent to the Treasurer's Office for destruction after conversion to a new check issuance process.</li> </ul> <p><b>Status:</b> Checks were sent to Treasurer's Office 02/19/10.</p>
<p><b>Workpaper Reference:</b> (or other method by which finding was identified)</p>	<p>Workpapers 6A-6F</p>
<p><b>Condition:</b> (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 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>Old case balances remain in the special fund account without research for disbursement or escheatment.</p>
<p><b>Criteria:</b> (Describe the optimal condition)</p>	<p>Best practices regarding cash control require that:</p> <ul style="list-style-type: none"> <li>• 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).</li> <li>• Special fund reports should be reviewed on a periodic basis and disbursements should be made to the appropriate parties in a timely manner.</li> </ul> <p>Inactive case balances should be reviewed in accordance with unclaimed property statutes, V.T.C.A., Property Code, § 72 and § 76, and escheated either to the County Treasurer (if \$100 or under) or the State of Texas (if over \$100).</p>
<p><b>Cause:</b> (Describe the cause of the condition if possible)</p>	<p>Clerical errors                  Limited staff time to research old items.</p>
<p><b>Effect:</b> (Describe or quantify any adverse effects)</p>	<p>Deferred research:</p> <ul style="list-style-type: none"> <li>• Delayed disbursements to entities/individuals entitled to funds.</li> <li>• Penalties from the State for not following escheat statutes may be assessed if not corrected.</li> </ul> <p>Limited reconciliation:</p> <ul style="list-style-type: none"> <li>• Undetected posting errors resulting in potential for overpayment and unrecoverable losses.</li> </ul>



<b>Recommendation:</b> (Describe corrective action)	Special fund procedures should include: <ul style="list-style-type: none"> <li>• All checks issued or canceled posted accurately and timely to the JPAS (reconciliation of JPAS to GL).</li> <li>• Any stale dated checks posted with the current date in order to ensure subsequent reports reflect the corrections.</li> </ul> <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: <a href="http://www.window.state.tx.us/up/forms.html">http://www.window.state.tx.us/up/forms.html</a> )</p>
<b>Responsible Department or Organization:</b>	Justice of the Peace 3-1
<b>Management's Response:</b>	<input checked="" type="checkbox"/> Agree <input checked="" type="checkbox"/> Disagree <b>Respondent:</b> Zoe Harlan, Chief Clerk <b>Date:</b> 6/1/2011
<b>Comments:</b>	Since the special fund balance of \$140,771, the old cases have been reviewed. After transfer of funds, and/or refunds, disbursements to parties, to general fund, and to the State Comptroller the special fund balance is now \$51,851.35.
<b>Disposition:</b>	<input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration



**Finding Number:** 09-JP3.1-01-04  
**Date:** 2/15/2010  
**Audit:** Justice of the Peace 3-1  
**Auditor(s) Assigned:** VO

<p><b>Finding:</b></p>	<p>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, review of IT Services Active Warrants on Disposed Cases Report dated 5/19/2010, review of 20 cases on time payment plans, review of 10 cases with final judgment, review of 20 disposed cases, and review of 40 cases from the active warrants list (approximately 17,000 active warrants or capias) for validity of warrant issuances, recalls, and served/returned/active/regional statuses revealed (sample sizes approximately 1% of population):</p> <ul style="list-style-type: none"> <li>• All court clerks are authorized to recall warrants</li> <li>• 17 of 30 cases referred for outside delinquent collection without issuance of a warrant</li> <li>• 77 active warrants or capias on WX50 for cases: without balances due; with time served; dismissed; and/or inactive (marked with Dispose flag 'X') as of May 19, 2010.</li> </ul> <p><b>Status:</b> Seventy-four of the 77 warrants or capias recalled after the court was notified.</p> <p>The court established a collections process for time payment plan cases as required by the Office of Court Administration (OCA) Collections Improvement Program. The Office of Budget and Evaluation (OBE) has provided one designated collection clerk for each court.</p>
<p><b>Workpaper Reference: (or other method by which finding was identified)</b></p>	<p>Workpaper 7A, 7A.1, 7B-7E, and IT Services Active Cases on Disposed Cases Report and responses to ICQ</p>
<p><b>Condition: (Describe the current condition)</b></p>	<p>In response to the OCA and Senate Bill 1863 (enacted by the 79<sup>th</sup> Legislature in 2005), the court established procedures for defendants requesting time payment plans. These procedures include but are not limited to: defendant completing a personal data form when requesting time to pay, interview of defendant by the court collection clerk, defendant signing a payment agreement, defendant's phone numbers and references verified by court collection clerk, phone calls and delinquent collection notices sent by the court collection clerk for missed payments based on non-system logs maintained by the court collection clerk, and a pre-warrant notice sent by the court collection clerk when a defendant defaults on a payment plan including.</p> <p>Warrants including alias warrants and failure to appear warrants are issued by the court and signed by the Judge when defendants do not appear or do not comply with the terms of release. The issuance date is recorded to the JPAS Docket screen by the court staff. A notice of show cause hearing is issued by court staff when defendants do not satisfy the terms of the judgment including payment of fine and court costs. Criminal process is sent to the constable's office for service.</p> <p>Returned/recalled dates are noted for recording to the JPAS as warrants and/or capias are returned from law enforcement agencies by court clerks, but process verification is problematic. Systems are not linked, lack warnings, and when payments are made in full, defendants appear, defendants comply with orders of the court, etc., the court's employees transmits recall notices to the appropriate law enforcement. No separation of duty procedure is established for issue/recall of warrants.</p>
<p><b>Criteria: (Describe the optimal condition)</b></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 &amp; 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</p>



	<p>when recording entries to the court's official electronic docket which is governed by Code of Criminal Procedure, § 45.017. JPAS Docket screens should be updated as additional case activity occurs including but not limited to warrant/capias issuance/recall/return, jail time served, dismissed dates, deferred adjudication dates, judgment dates, assessment of additional court costs and/or changes in fine/special expense amounts as ordered by the judge. The disposed flag field should be marked with an "X" when the case has reached final disposition, including dismissals, appeals to the County Court of Criminal Appeals, jail time served for satisfaction of fine and court costs, payment in full for satisfaction of fine and court costs.</p> <p>In accordance with Code of Criminal Procedures §45.041, the judgment and sentence, in case of conviction in a criminal action before a justice of the peace or municipal court judge, shall be that the defendant pays the amount of the fine and costs to the state. The justice or Judge may direct the defendant to pay: (A) the entire fine and cost when sentence is pronounced; (B) the entire fine and cost at some later date; or (C) a specified portion of the fine and costs at designated intervals.</p> <p>In accordance with Code of Criminal Procedure, Art. 103.0033 (c) Unless granted a waiver under Subsection (h), each county and municipality shall develop and implement a program that complies with the prioritized implementation schedule under Subsection (h). A county program must include district, county, and justice courts.</p> <p>(d) The program must consist of:</p> <p>(1) a component that conforms with a model developed by the office and designed to improve in-house collections through application of best practices; and</p> <p>(2) a component designed to improve collection of balances more than 60 days past due, which may be implemented by entering into a contract with a private attorney or public or private vendor in accordance with Article 103.0031.</p> <p>(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><b>Cause:</b> (Describe the cause of the condition if possible)</p>	<p>Warrant /capias not returned from Constable/ Sheriff offices Inadequate system exception reporting Clerical error</p>
<p><b>Effect:</b> (Describe or quantify any adverse effects)</p>	<p>Liability to County for persons arrested in error.</p>
<p><b>Recommendation:</b> (Describe corrective</p>	<p>Warrant and capias procedures should include:</p> <ul style="list-style-type: none"> <li>• Warrants or capiases issued timely when defendants do not appear, do not comply with</li> </ul>



<b>action)</b>	<p>conditions of release, or default on payment terms. Show cause hearings should be set when defendants default on payment plans.</p> <ul style="list-style-type: none"> <li>• Separation of duties limiting (through system security access) staff assigned to recall warrants.</li> <li>• Outstanding warrants or capias 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.</li> <li>• A tracking list of recalled, but unreturned warrants or capias should be maintained with weekly follow-up communications to the constable or sheriff until returned.</li> <li>• Outstanding warrant reports periodically reviewed for accuracy.</li> </ul> <p>Continue established payment plan procedures and monitor in accordance with Code of Criminal Procedure, Art. 103.0033.</p> <p>Pursue new system with improved features.</p>				
<b>Responsible Department or Organization:</b>	Justice of the Peace 3-1				
<b>Management's Response:</b>	<input type="checkbox"/> Agree	<input checked="" type="checkbox"/> Disagree	<b>Respondent:</b>	Honorable Judge Al Cercone and Zoe Harlan, Chief Clerk	<b>Date:</b> 6/9/2011
<b>Comments:</b>	<p>Due to procedures added to the collection of fines by the State Legislature "Collections Improvement Program", which is an oxymoron, as it retards collections, the court has been overburdened with shortage of staff and LEGALLY required COLLECTIONS PROCEDURES. After requesting overtime for issuance of the backlog of warrants to be issued we were informed by the BUDGET OFFICE (Ryan Brown) that the issuance of warrants are not a priority, and that there are other programs in place to help collect the past due fines rather than arresting defendants. And since other procedures are state mandated to be performed – we refocused our attention to those issues. The closing of JPCC gave the court more control and knowledge of what cases were in what status; payments, dismissals, fail to appear. Once the backlog of these cases were sorted and show cause hearings complete we were able to proceed with the original focus prior to implementation of collection programs, and issue warrants to enhance the pursuit of the collection of the fines and costs.</p>				
<b>Disposition:</b>	<input checked="" type="checkbox"/> Audit Report		<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration	

Jim 6-21-11  
VP 6128

County Auditor



Dallas County, Texas

**Finding Number:** 09-JP3.1-01-05  
**Date:** February 15, 2010  
**Audit:** Justice of the Peace 3-1 Audit FY2009  
**Auditor(s) Assigned:** VO

<b>Finding:</b>	<p>Review of 30 cases referred to DPS through OmniBase for driver's license renewal block from the FTA Payment History Reports revealed the \$30 failure to appear fee for driver's license renewal block was not consistently collected.</p> <ul style="list-style-type: none"> <li>The fee was waived on eight cases including seven DA/Administrative dismissals.</li> </ul> <p><b>Court Response:</b> See Comments section</p> <p>Responses to the Internal Control Questionnaire revealed court staff do not review the future FTA DL renewal block reports.</p>
<b>Workpaper Reference:</b> (or other method by which finding was identified)	<p>Desk review of Omni report, observation, and response to the ICQ Workpaper 7A.2</p>
<b>Condition:</b> (Describe the current condition)	<p>Cases that meet FTA referral criteria are systemically analyzed daily using programs developed by IT Services. Previously un-referred cases with balances due equal to or greater than \$5 are included on a daily 'future' report by JP court which lists all cases that are eligible for referral in the next 15 days based on the defined selection criteria. These cases are initially flagged with a future status code. During the 15 day period, the court has the opportunity to review the cases and change the status code to prevent the cases from being referred.</p> <p>On a daily basis, all cases previously flagged for future referral that have reached the end of the 15 day period, are systemically extracted by IT Services and sent to OmniBase. The status code is changed to reflect the date sent. Upon acceptance or rejection of the referral by DPS through OmniBase, an electronic file is sent back to the County to systemically update the referral status code and date. Due to JPAS limitations, only the last two status codes are viewable on the Docket screen. For cases accepted for DL renewal block by DPS, a one-time letter is sent by OmniBase to the defendant notifying of the block with case and court contact information.</p> <p>When defendants remit payment in full, the FTA referral status is systemically updated by the JPAS programs during the daily FTA extraction process and updates are submitted to OmniBase. Upon acceptance of the updates by DPS through OmniBase, an electronic file is sent back to the County to systemically update the FTA referral status code and date to reflect payment in full and DL hold block released. Court staff can also update the FTA referral status code to force clear the renewal block and waive the \$30 FTA fee, force clear the renewal block and keep the \$30 FTA fee, or reprocess the renewal block. All manual updates by the court staff follow the same process as the automated updates which are systemically captured daily and sent to OmniBase for processing.</p> <p>Defendants frequently report instances where the DL block fails to clear through the systemic process. The court must contact the Office of Budget and Evaluation JP analyst to complete a 'clearance' form and fax to OmniBase in order to manually clear the hold.</p>



<p><b>Criteria:</b> (Describe the optimal condition)</p>	<p>According to Transportation Code, Sec. 706.005. CLEARANCE NOTICE TO DEPARTMENT.                  (a) A political subdivision shall notify the department that there is no cause to continue to deny renewal of a person's driver's license based on the person's previous failure to appear or failure to pay or satisfy a judgment ordering the payment of a fine and cost in the manner ordered by the court in a matter involving an offense described by Section 706.002(a), on payment of a fee as provided by Section 706.006 and:                  1) the perfection of an appeal of the case for which the warrant of arrest was issued or judgment arose;                  2) the dismissal of the charge for which the warrant of arrest was issued or judgment arose;                  3) the posting of bond or the giving of other security to reinstate the charge for which the warrant was issued;                  4) the payment or discharge of the fine and cost owed on an outstanding judgment of the court; or                  5) other suitable arrangement to pay the fine and cost within the court's discretion.                  (b) The department may not continue to deny the renewal of the person's driver's license under this chapter after the department receives notice:                  1) under Subsection (a);                  2) that the person was acquitted of the charge on which the person failed to appear; or                  3) from the political subdivision that the failure to appear report or court order to pay a fine or cost relating to the person:                  (A) was sent to the department in error; or                  (B) has been destroyed in accordance with the political subdivision's records retention policy.                  According to Transportation Code, Sec. 706.006. PAYMENT OF ADMINISTRATIVE FEE.                  (a) A person who fails to appear for a complaint or citation for an offense described by Section 706.002 (a) shall be required to pay an administrative fee of \$30 for each complaint or citation reported to the department under this chapter, <b>unless the person is acquitted</b> of the charges for which the person failed to appear. The person shall pay the fee when:                  (1) the court enters judgment on the underlying offense reported to the department;                  (2) <b>the underlying offense is dismissed</b>; or                  (3) bond or other security is posted to reinstate the charge for which the warrant was issued.                  (b) A person who fails to pay or satisfy a judgment ordering the payment of a fine and cost in the manner the court orders shall be required to pay an administrative fee of \$30.                  (c) The department may deny renewal of the driver's license of a person who does not pay a fee due under this section until the fee is paid. The fee required by this section is in addition to any other fee required by law.</p>					
<p><b>Cause:</b> (Describe the cause of the condition if possible)</p>	<p>Incomplete application of the Transportation Code § 706.005 and § 706.006 and Dallas County policies regarding the clearance of the Omni holds.</p>					
<p><b>Effect:</b> (Describe or quantify any adverse effects)</p>	<p>Loss of revenue for Dallas County, the State of Texas and OmniBase.</p>					
<p><b>Recommendation:</b> (Describe corrective action)</p>	<p>\$30 failure to appear fee should be assessed and collected in accordance with Commissioners Court Order No. 2003-2085, dated November 11, 2003, and Transportation Code § 706.</p>					
<p><b>Responsible Department or Organization:</b></p>	<p>Justice of the Peace 3-1</p>					
<p><b>Management's Response:</b></p>	<p><input type="checkbox"/> Agree</p>	<p><input checked="" type="checkbox"/> Disagree</p>	<p><b>Respondent:</b></p>	<p>Zoe Harlan, Chief Clerk</p>	<p><b>Date:</b></p>	<p>6/9/2011</p>



<p><b>Comments:</b></p>	<p>We do <u>frequently</u> experience instances where a persons DL remains blocked after disposition of a case. Sometimes a wrong persons DL is blocked, due to DPS or OMNI matching the name to a person that is incorrect. Often a case is cleared "X" disposed and will not clear from OMNI. OMNI base has called our office to verify disposition, and they don't even know why it will not clear. The chief clerk does not have a clearance form to fax to OMNI Base – if a manual clear is required we must contact Ronica Watkins in the Budget office to clear a DL manually.</p> <p>Court staff does not routinely clear cases prior to full satisfaction. If a defendant pleads not guilty, and there is an Omni hold on the defendant's DL – we will not clear it until a defendant is found guilty and the fine is paid, or final disposition of acquittal is made at trial.</p> <p>There was a time when our Assistant DA gave us some incorrect information, and he waived the OMNI on dismissals at pre-trial. We resolved this matter immediately upon finding out that it was incorrect. However, it appears that 8 of the cases listed in the work paper were instances were the Assistant DA continued to release defendants and waived payment of Omni.</p>		
<p><b>Disposition:</b></p>	<p><input checked="" type="checkbox"/> Audit Report</p>	<p><input type="checkbox"/> Oral Comment</p>	<p><input type="checkbox"/> Deleted From Consideration</p>



JM 6-28-11

**Finding Number:** 09-JP 3.1-01-06  
**Date:** March 15, 2010  
**Audit:** Justice of the Peace 3-1 Audit FY2009  
**Auditor(s) Assigned:** VO

<p><b>Finding:</b></p>	<p>Review of accounts receivable, 15 civil/small claims/eviction cases from the Justice Fee Exception report, and the Daily Fee Log revealed:</p> <ul style="list-style-type: none"> <li>• One case filed (6.7% of sample) with filing and service fees posted to the wrong case. <b>Status:</b> Corrected.</li> <li>• Two case files (13.3% of sample) include a pauper's affidavit of inability to pay not documented on the JPAS. <b>Status:</b> JPAS comments updated to reflect pauper's affidavit of inability to pay/ <b>Court Response:</b> See Comments section</li> </ul> <p><b>Prior Year Finding Status:</b> As of September 30, 2010, \$1,270 remains unpaid on filing and service fees for cases filed by the Dallas Housing Authority (DHA) from FY2006 through FY2007.</p>
<p><b>Workpaper Reference:</b> (or other method by which finding was identified)</p>	<p>Workpaper No. 9B review Justice Fee Exception Report identifying cases filed without payment of filing fees.</p>
<p><b>Condition:</b> (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 lacks predefined fields for recording the filing of a pauper's affidavit. Civil, eviction, or small claims court clerks 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 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><b>Criteria:</b> (Describe the optimal condition)</p>	<p>In accordance with statutes (Local Government Code § 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><b>Texas Rules of Civil Procedure, RULE 145. AFFIDAVIT ON INDIGENCY</b>          (a) <b>Affidavit.</b> 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><b>Cause:</b> (Describe the cause of the condition if possible)</p>	<p>Clerical error Weak system functionality</p>
<p><b>Effect:</b> (Describe or quantify any adverse effects)</p>	<p>Inhibits cost recovery if the plaintiff's claim is upheld. System extracts do not include indigent status.</p>
<p><b>Recommendation:</b> (Describe corrective action)</p>	<p>Filing fees should be collected at the time of filing on all non-misdemeanor cases except the following whereas a reason for collecting the filing fees should be documented on the JPAS and the case jacket:</p>



	<ul style="list-style-type: none"> <li>• Transferred from other Dallas County JP courts</li> <li>• Involving tax suits</li> <li>• Involving mental illness warrants</li> <li>• Filed by governmental entities which are exempted from security of filing and service fees under Civil Practices and Remedies § 6.001, 6.002, and 6.003, but are ultimately responsible for court costs if it cannot be recovered from the losing party. See Attorney General Opinion No. DM-459 and District Attorney's opinion dated September 4, 2003.</li> <li>• Ordered as indigent under Texas Rules of Civil Procedure, Rule 145.</li> </ul> <p>Collection of unpaid court costs and service fees should be pursued with assistance through the District Attorney.</p>
<b>Responsible Department or Organization:</b>	Justice of the Peace 3-1
<b>Management's Response:</b>	<input type="checkbox"/> Agree <input checked="" type="checkbox"/> Disagree <b>Respondent:</b> Zoe Harlan, Chief Clerk <b>Date:</b> 6/9/2011
<b>Comments:</b>	<p>1) Case no. JE09-00394A was receipted to the wrong case, and has been transferred to correct the error. This was due to a clerical typographical error.</p> <p>(2) On JC09-01633A, and JS09-00232A a pauper's affidavit of inability to pay costs was filed on both cases. The file dockets as well as the citations on these cases were stamped in red ink with the following;            PURSUANT TO TRCP RULE 145, THE PLAINTIFF HAS FILED THIS CASE WITH AN AFFIDAVIT OF INABILITY TO PAY COSTS. A COPY OF WHICH IS ATTACHED HERETO</p> <p>The above resulted in no loss of revenue for Dallas County, and no potential for loss.</p>
<b>Disposition:</b>	<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-JP 3.1-01-07  
**Date:** February 15, 2010  
**Audit:** Justice of the Peace 3-1 Audit FY2009  
**Auditor(s) Assigned:** VO

<p><b>Finding:</b></p>	<p>Review of financial activity associated with 30 credit card transactions and the associated JPAS postings revealed:</p> <ul style="list-style-type: none"> <li>• Nineteen credit card transactions posted to the JPAS using the sequence id number instead of the transaction ID number.</li> <li>• Instances of JPAS receipt posting delays exceeding six days after settlement of funds.</li> <li>• Two credit card web payment channels for paying by credit card.             <ul style="list-style-type: none"> <li>• One for automated traffic tickets only</li> <li>• One for all misdemeanor case types</li> </ul> </li> <li>• Limited integration of automated JPAS payment posting functionality requiring additional staff time to review, reconcile, and research/post exceptions.             <ul style="list-style-type: none"> <li>• Two daily settlement reports</li> <li>• One automated receipt posting report for payments submitted through the automated traffic ticket payment channel with activity limited to amounts that match predefined court costs tables. Instances of incorrect matches noted.</li> <li>• One automated payment rejection report for payment amounts not matching the predefined court costs tables.</li> </ul> </li> </ul>
<p><b>Workpaper Reference:</b> (or other method by which finding was identified)</p>	<p>Workpaper 10ABC and 10D Desk Review</p>
<p><b>Condition:</b> (Describe the current condition)</p>	<p>Credit card payments are submitted for processing either by defendant directly over the Internet or by court clerks for mail in or over the counter transactions (data is entered manually by clerks – swipe card reader is not available). There are two web portals that can be used: an 'auto citation' payment channel and a 'JP Court' precinct payment channel.</p> <p>Defendants paying with a credit card in person are required to complete an Electronic Payment Consent form and provide a government issued photo ID. 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. A copy of the ID, completed slips, and credit/debit cards or mailed in credit card payment data are submitted to the bookkeeper for processing through the County's Intranet portal. A confirmation number is generated by the system for successful transactions and the confirmation will be printed by the bookkeeper. A copy of the confirmation will be provided to defendants paying in person. Credit card payments processed through the 'auto citation' payment channel by 10:59:59 PM are not consistently included in the next day business closeout (processing is dependent on IT parameters not JP court clerk).</p> <p>Each business morning, the bookkeeper will print the credit card transaction reports from both credit card payment channels and the mainframe automated posting/reject reports. Accepted transactions (completed prior to 11 PM) processed through the 'auto citation' payment channel create a computer receipt in the overnight batch process without data entry required except for amounts that do not match the limited allocation table. The bookkeeper reviews the 'auto citation' payment channel accepted (titled Settlement Report) report and compares to the JPAS for accuracy in fee code distribution. There are limited programmed court costs tables available for the automated posting of credit card payments so some items appear on a mainframe reject (amounts do not match table) report and require research and manual posting for generation of a computer receipt.</p> <p>Valid transactions from the 'JP Court' precinct payment channel accepted (titled Settlement Report) report and the rejected 'auto citation' transaction mainframe report will be receipted by the bookkeeper to the JPAS as payment type 'check' due to JPAS limitations. Daily balancing of receipt activity will include credit card payments that appear on the accepted/settlement (previous day's activity prior to 11 PM) reports generated by court staff from the County's Intranet site.</p>



	<p>Cash will be counted and balanced to JPAS control cash totals. Checks will be totaled and added together with both accepted/settlement report totals and balanced to JPAS control check totals. The ending receipt for the balanced funds will be input to the JPAS and will <b>not</b> include new computer receipt numbers that will be generated during the current day's overnight batch process for system generated computer receipts for credit card payments. Cash, checks, and other supporting documentation will be placed in the safe overnight. The following business day the safe is opened and the bookkeeper will confirm cash and checks (including computer receipts for credit card transactions) are still in balance with JPAS control totals. Cash, coin and check totals are entered to the JPAS deposit file. If entered amounts match system control totals, the JK98 process will allow the court to print the deposit form 98's by cash and check payment types. The funds and deposit totals are verified by a second court employee (chief clerk or back-up bookkeeper). Dual sign-off will be indicated on both deposit forms. Closed-out receipting of credit card payments will be reflected on the check deposit with a manual notation on the deposit form 98 with the amount from the accepted/settlement reports as 'ACH'.</p> <p>A copy of the two accepted/settlement ('auto citation' and 'JP Court') reports will be sent to the County Treasurer with the check deposit. The cash and check (including closed out / computer receipted credit card payments) deposits will be placed in separate clear plastic deposit envelope bags. Relevant information will be written on the clear plastic bags. Bag control numbers, payment type, and amount will be notated in the courier receipt book and signed by court staff. The deposits will be locked in the safe pending the arrival of the courier. The courier will sign for the deposits and deliver to the County Treasurer.</p>
<p><b>Criteria:</b> (Describe the optimal condition)</p>	<p>Standard accounting and system control procedures require daily reconciliation and balancing of collected funds with receipts promptly issued for the amount of funds tendered, all funds received properly secured, and deposited consistent with state law including V.T.C.A., L.G.C., § 113.022 and Vernon's Ann., C.C.P., § 103.004.</p> <p>E-Commerce requires information processing controls to test that transactions completed through computerized applications are valid, properly authorized, and completely and accurately processed and reported.</p> <p>According to V.T.C.A., L.G.C., § Sec. 130.003. PAYMENT CONDITIONAL. (a) The acceptance of a check or credit card invoice for the payment of a fee or tax does not constitute payment of the fee or tax. The fee or tax is not considered paid until the check is honored by the bank on which the check is drawn or the credit card invoice is honored by the issuer.</p>
<p><b>Cause:</b> (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><b>Effect:</b> (Describe or quantify any adverse effects)</p>	<p>Delayed revenue recognition</p>
<p><b>Recommendation:</b> (Describe corrective action)</p>	<p>Payment posting procedures should include:</p> <ul style="list-style-type: none"> <li>• Continue review of reports for card acceptance posting &amp; rejection to properly &amp; timely account for payments. Valid payments not auto-posted should be receipted to the JPAS when appearing on the settlement report.</li> <li>• 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.</li> <li>• All monies received should be promptly receipted and deposited consistent with state law, V.T.C.A., L.G.C. § 113.022 and Vernon's Ann., C.C.P., § 103.004 and procedures recommended by the County Auditor.</li> </ul> <p>Document proposed modifications to the automated posting process and incorporate in <u>technology assessments</u>.</p>



<b>Responsible Department or Organization:</b>	Justice of the Peace 3-1			
<b>Management's Response:</b>	<input type="checkbox"/> Agree	<input checked="" type="checkbox"/> Disagree	<b>Respondent:</b> Zoe Harlan	<b>Date:</b> 6/9/2011
<b>Comments:</b>	<p>The delay of processing these transactions was due to additional procedures the bookkeeper must perform in processing <b>two (2) credit card transaction reports</b>, with <b>manual and duplicate steps to be performed</b> in order to balance and reconcile each report for deposit. Additionally, as stated previously by the Auditor in 09-JP3.1-01-02 <i>"The Justice of Peace Accounting System lacks automated assessment and partial payment distribution functions."</i> and <i>"Other manual adjustments are processed by the court clerks or the bookkeeper to the JPAS Court Costs..."</i></p> <p>Our high volume, under staffed, overburdened, and insufficient software – suffocates our required processes.</p> <p>All of the officers (Constable and DSO) handhelds do not reflect the predefined accurate court costs per offense. Adjustments must be made manually by the clerk to try and distribute the payments to reflect the court costs accurately – sometimes reducing fines when costs are short. Because the fix is manual sometimes the docket is not changed to reflect the Judge's approved payment made by the defendant. When the ticket given to the defendant reflects less than what is reflected the Judge will accept the amount of fine/costs given in writing by the officer. The predefined list is not an amount the defendant has been sentenced as punishment for the offense. It is a baseline – for the defendant to be able to pay without an appearance. The fine can be with in the minimum and maximum amounts set by law – until sentencing is assessed by the Judge.</p>			
<b>Disposition:</b>	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration	



**Finding Number:** 09-JP 3.1-01-08  
**Date:** February 15, 2010  
**Audit:** Justice of the Peace 3-1 Audit FY2009  
**Auditor(s) Assigned:** VO

<b>Finding:</b>	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:  <b>JPAS compared to OCA</b> <ul style="list-style-type: none"> <li>• Civil (JC) case counts were <b>over-reported</b> by 13.73% (466 cases)</li> <li>• Other misdemeanor (IBC, truancy, and parks &amp; wildlife) case counts were underreported by 7.28% (129)</li> </ul>			
<b>Workpaper Reference:</b> (or other method by which finding was identified)	Workpaper No. 9C1, OCA website, comparison of cases filed per JPAS and activity reported by the court			
<b>Condition:</b> (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. Automated traffic case filing numbers are retrieved daily by court personnel accessing Document Direct.			
<b>Criteria:</b> (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.			
<b>Cause:</b> (Describe the cause of the condition if possible)	Mathematical errors and lack of automated tracking system.			
<b>Effect:</b> (Describe or quantify any adverse effects)	Inaccurate statewide court analysis by OCA. Errors in projected staffing levels or expected revenue based on statistical reporting.			
<b>Recommendation:</b> (Describe corrective action)	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.			
<b>Responsible Department or Organization:</b>	Justice of the Peace 3-1			
<b>Management's Response:</b>	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	<b>Respondent:</b>	<b>Date:</b>
<b>Comments:</b>				
<b>Disposition:</b>	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration	