



DALLAS COUNTY COUNTY AUDITOR

Memorandum

To: Honorable Judge Juan Jasso
Justice of Peace, Precinct 5, Place 2

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

Subject: Review Performed for Fiscal Year 2009 thru June 30, 2010

Date: Issued March 16, 2011
Released May 10, 2011

Scope

A review was performed in accordance with statutory guidelines on the records and reports of Justice of the Peace, Precinct 5, Place 2 for fiscal years 2009 thru partial 2010.

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 credit card transaction 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
- 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:

- 30,122 computer receipts totaling \$4,189,745
- 42,793 class C misdemeanors (includes 41,572 automated traffic filings)
- 2,555 civil/small claims
- 2,104 eviction cases

During fiscal year 2010 thru (June 30, 2010), the justice court processed:

- 18,127 computer receipts totaling \$2,427,268
- 15,538 class C misdemeanors (includes 14,117 automated traffic filings)
- 2,058 civil/small claims
- 1,624 eviction cases

FINDINGS

Cash Management

Cash Counts / Change Fund – A review of cash handling procedures, cash counts performed and comparison of total receipts deposited to form 98 revealed: two deposits held by the Treasurer and two cash counts performed at the court did not balance to the Form 98 and system control totals (two overages totaling \$11 and two shortages totaling \$1.10).

Receipts – A review of 293 voided computer receipts and a sample review of 48,249 computer receipts and corresponding daily receipt transaction logs revealed frequent lapses in following proper accounting procedures for receipt voiding including multiple instances in which the payment amount or payment type (changing payment type from cash to check) was changed hours or the next day after initial receipting and cases improperly disposed without full payment posted. One cash receipt was altered from \$270 to \$120, one \$292.50 money order was partially (\$150) applied to unrelated defendant's case, and one \$229 money order was not applied to the payer's case, but improperly applied to two unrelated defendants' cases. One hundred four voided computer receipts missing the original copy were either partially reissued or not reissued including: fifteen cash receipts reissued for amounts totaling \$566.60 cash less than the original receipt amount; five cash receipts reissued for split payment types with \$575 cash changed to check; one \$125 cash payment replaced with an unrelated defendant's \$100 money order six days later; one check receipt for \$204 reissued for \$54 with a different check number; and \$250 check receipt reissued for \$25 cash two hours after the original receipting.

Assessment/Distribution – Review of 45 cases and corresponding computer receipts (331 fee code entries) for compliance with statutorily required court costs and fine revealed instances of collection, assessment, and/or posting errors including: wrong court costs schedules used; time payment fees not assessed/collected; partial payments not prorated; fine amounts reduced without judicial sign-off; judgment dates recorded in error after defendant's plea of 'not guilty'; and Docket screens not updated. Ongoing desk review noted instances where the court receipted the full payment to Justice Fees or Special Fund without allocating to each fee type for court costs and/or fine. Responses to the Internal Control Questionnaire (ICQ) indicate court employees do not update court costs and fine fields on the Docket screen when case dismissals occur.

Disbursement / Special Fund Reconciliation - A review of special fund activity revealed: erroneous refunds; delays in posting disbursements; un-posted disbursements, cancellations or stale dated checks; cancellations on the JPAS without support documentation or corresponding approval by the County Treasurer; and old (over three years old as of September 30, 2010) case balances totaling approximately \$156,600 remain in the special fund account without research for disbursement to the applicable party and/or escheating to the County Treasurer or State Comptroller. Forfeiture proceedings are not initiated against defendants to forfeit cash bonds when defendants fail to appear.

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: 315 active warrants or capias on the Constable's warrant system for cases without calculated balances due, dismissed, appealed, with time served or community service performed, and/or on inactive cases marked disposed on the JPAS Docket screen as of February 28, 2011; seven delinquent time payment plans without capias issued, warrant return dates not docketed; and the court is 1-2 years behind in processing defendant's request for appeal under Code of Criminal Procedure, § 27.14. All court clerks are authorized to recall warrants.

Collection Improvement Program – Office of Court Administration (OCA) requirements under SB 1863 related to time payment plans were partially implemented by the justice court.

Civil Fee Dockets - Limited review of fifteen civil cases on the justice fee exception report revealed: \$52,300 in receivables dating to FY2003 remain due from the Dallas Housing Authority (DHA) as of September 30, 2010 with new cases accepted from DHA without advance payment of filing and service fees and seven non-DHA cases filed without collection of filing and service fees on civil/small claims/eviction cases. An expanded review of 160 civil cases filed in July 2009 revealed 126 cases without upfront payment of filing and service fees. (**Status:** All 126 were subsequently paid in full with 124 cases paid 37 days or longer after the filing date.)

Interpreter Invoices – A review of interpreter fee invoices on civil, small claims, and/or eviction cases revealed: FY2009 County general fund disbursements totaling \$1,270 without payments received by the court from the requestor plaintiff or defendant and partial FY2010 County general fund disbursements totaling \$740 without payments received by the court from the requestor plaintiff or defendant.

Activity Report – Comparison of activity reports filed by the court with OCA to mainframe JPAS case records revealed: FY2009 traffic and misdemeanor cases under-reported by 27.48% (11,758 cases); FY2010 traffic and misdemeanor cases over-reported by 27.53% (4,277 cases); FY2009 civil cases over-reported by 14.24% (299 cases); FY2010 civil cases under-reported by 14.07% (250 cases); FY2009 small claims cases over-reported by 23.08% (105 cases); and FY2009 eviction cases under-reported by 5.37% (113 cases).

Credit Card Process – A sample review of twenty-four credit card transactions and procedures revealed: eleven transactions not receipted for four (4) or more business days and all card transactions posted with the sequence ID number.

Contractual

Driver's License (DL) Renewal Block – Review of 30 cases referred to DPS through OmniBase for DL renewal block revealed ten cases where the \$30 FTA fee was not collected and the court incorrectly used the status code 'W' to remove the DL renewal block and waive the fee.

Other/Miscellaneous

Time and Attendance – Employees take one hour for lunch with no breaks. Web-timestamp functionality is not used. Responses to the Internal Control Questionnaire (ICQ) indicate the court authorizes the use of sick leave for personal business, vacation and funeral of a friend. Two absences recorded as eight hours sick leave each in the manual records were not posted to Kronos.

Security/Administrative – Inquiry and observation of court procedures and responses to the ICQ revealed internal control weaknesses that expose the court to possible misuse of confidential information and loss of county funds.

RECOMMENDATIONS

Cash Management

Cash Count/Change Fund – Separate cash drawers should be maintained for all clerks receipting payments including balancing of receipted funds prior to combining with other receipted funds. Receipts should be verified for accuracy of amount before issuing to a customer. At the end of the each business day, receipts should be totaled and balanced to the funds on hand and system control totals. The receipts and deposit total should be verified by the back-up bookkeeper or chief clerk prior to submitting to the Treasurer's office.

Receipts – Receipts should be verified for accuracy of amount before issuing to customer. 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. The supervisor should periodically scan exception reports, transaction logs, manual receipts books and computer receipts issued for proper usage. Receipts should never be altered, but properly voided. All copies of a void receipts should be retained clearly marked "void" and affixed with a reason for the void. Any changes from tender type (for example cash to check or vice versa) should be specifically reviewed and appropriately supported. A funding source should be identified for all missing funds or actions related to misappropriation of funds should be turned over to the Sheriff Criminal Investigation Division.

Assessment/Distribution – Court costs, fines, and fees should be assessed/collected/prorated in compliance with applicable state laws including Code of Criminal Procedure Chapters 45 and 102 and Local Government Code Chapter 133 or Commissioners Court orders and applicable fee schedules based on the offense date for criminal offenses and filing date for civil type cases. JPAS Docket screen Court Costs and Fine fields should be updated as new court costs are assessed including administrative fees, time payment fees, warrant or capias fees, etc., as fine amounts are reduced by the Judge, and as cases are dismissed including administrative dismissals.

Disbursement / Special Fund Reconciliation - All checks issued, canceled, and/or stale dated should be posted accurately and timely to the JPAS. 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. Cash bonds should be forfeited in accordance with Code of Criminal Procedure, § 22.

Processing/Reporting

Criminal Fee Dockets – 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. Coordinate with constable's office to clear inappropriate active warrants or capias. Separation of duties should be established limiting (through system security access) staff assigned to recall warrants. Electronic Dockets should be completed in compliance with Vernon's Ann., Code of Criminal Procedure, § 45.017.

Collection Improvement Program – Designated court collection clerk should follow guidelines established by OCA for defendants requesting time to pay in accordance with Code of Criminal Procedure, § 103.0033. Defendants should be interviewed, financial resources verified, and case files documented reflecting follow-up collection efforts including but not limited to phone calls and past due notices.

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.

Interpreter Invoices – 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).

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

Credit Card Process – 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 Renewal Block – Monitor compliance with \$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.

Other/Miscellaneous

Time and Attendance – Sick leave should be utilized in accordance with Dallas County Code. Court personnel should periodically verify the accuracy of their computerized vacation, sick leave and comp time balances as reflected on Kronos, in order to confirm that corrections are

made on a timely basis. Consider implementation of web-timestamp functionality to capture non-exempt start and end times.

Security/Administrative – Develop a management plan to address internal control weaknesses. Security measures should include securing cash handling areas and prohibiting public access to cash handling areas and confidential information.

CURRENT FINDINGS/OBSERVATION AND RECOMMENDATIONS

Finding templates numbered 10-JP5.2-01-01 thru 12 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. Ongoing office responsibility with change in elected official is to establish and maintain effective internal control over compliance with the requirements of laws, regulations, and contracts applicable to the department.

Highest areas of risk which need to be addressed include: establishing proper receipt controls including retention of all voided receipts; clearing of old Special Fund balances totaling approximately \$156,600; coordinating with the constable's office to clear inappropriate active warrants; collecting filing and service fees at the time of case filing; and complying of OCA requirements for collection improvement plans.

Training provided by the Texas Justice Court Training Center should be used by the court for staff as budgetary resources and time constraints allow. Consideration of all issues and weaknesses should be incorporated by the court as a self-assessment tool in testing processing functionality of any future proposed JP 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 resolution of unaccounted customer cash and misapplied money order payments.

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



DALLAS COUNTY

JUAN JASSO, JUDGE
JUSTICE OF THE PEACE
PRECINCT 5, PLACE 2

April 21, 2011

To: Virginia A. Porter
County Auditor

From: Honorable Judge Juan Jasso
Justice of the Peace, Pct 5 Pl 2
Clara Brown, Chief Clerk

A handwritten signature in black ink, appearing to be "Juan Jasso", with a large flourish extending upwards and to the right.

Subject: **Review Performed for Fiscal Year 2009 thru June 30, 2010**

We have reviewed the 2009 thru June 30, 2010 Audit report. We accept and agree to your recommendations and have made the necessary changes to address the clerical errors and the replacement of misallocated funds. Additional training for staff and monthly performance appraisal review has been implemented; this action should strengthen our court activities.

10-JP5.2-01-01 **Cash Count**

The cash count recommendation is being implemented daily reconciliation and balancing the collected cash with receipts. Separate cash drawers are being used, a review of the cash handling procedures has been addressed with each clerk that handles cash and a reimbursement of cash shortages is replaced by clerks.

10-JP5.2-01-02 **Computer Receipts**

We have reviewed the computer receipts and multiple instances of check/cash were improperly misallocated. The receipts we found and funds were posted to the correct defendants. Judge Jasso cash handling policy has always been established and missing funds are replaced by staff members. If it's necessary to correct receipts, the proper void and backup data will be attached and noted on file and computer.

10-JP5.2-01-03 **Manual Receipts**

All manual receipts are accounted for and properly used and kept in order. We will continue the existing manual receipt control monitoring and reporting abnormalities.

10-JP5.2-01-04 **Assessments**

An assessment of payment posting procedures has been reviewed with each clerk. The recommendation procedures are being implemented daily as required by Judge Jasso and Dallas County.

10-JP5.2-01-05 **Special Funds**

Procedures are being implemented as required. All special funds checks are processed through the online check writing approval system.

10-JP5.2-01-06 Criminal Fee Dockets

Warrant and Capias procedures have been addressed with each clerk and we have set a monthly number count. We are addressing the recalls, posting and tracking list with the Constable and Sheriff Office.

10-JP5.2-01-07 Diver's License Renewal Block (FTA Fee)

Clerks are told to review each case Omni fee payment and review all data posted in collecting the fees to make sure we are collecting and reporting to the State of Texas in accordance with commissioner court order No. 2003-2085.

10-JP5.2-01-08a Interpreter Fees

The Chief Clerk and the Civil Clerks has knowledge of the Interpreter procedures and invoices. Recovery letter for Interpreter fee has been submitted to prevailing party. An interpreter note is now attached to civil suit.

10-JP5.2-01-08b Civil Fee Dockets

The required fees are collected on civil dockets at the time of filing. Cases accepted from DHA, are reviewed by eviction clerk and notices are sent for payments.

10-JP5.2-01-09 Activity Reports

Monthly activity reports are reported in a timely manner with copies to the County Auditor office and computer posting on the OCA and OBE data base. Each staff members has to complete a activity report and that report is combine and submitted to the proper recording agencies.

10-JP5.2-01-10 Time & Attendance

Paper records are kept on staff members for time and attendance. Staff sign-in and out on time sheet, the hours worked is reported from the T&A record book.

10-JP5.2-01-11 Credit Card Transactions

Payment posting procedures are used in a timely manner, a daily review of payment made on the web for overnight disbursements.

10-JP5.2-01-12 Security and Administration

Security measures are identified and utilized during office hour. The back door near the bookkeeper will remain locked at all times during business hours. Court personnel are trained to oversee Public Service Workers and their assignments. All funds are kept in a locked cash box. Documents with social security numbers and other confidential data are locked in the safe, behind a closed and locked door.

County Auditor



Dallas County, Texas

Finding Number: 10-JP5.2-01-01 Cash Counts
Date: 08/06/10
Audit: Justice of the Peace 5-2 Audit FY09-FY10
Auditor(s) Assigned: VO

Finding:	<p>Review of cash counts revealed:</p> <ul style="list-style-type: none"> - Two instances when funds held at the Treasurer's Office did not balance to the deposit 98 totals including one overage totaling \$1 and one shortage totaling \$.10 (money order entered incorrectly). - Two instances when funds on hand at the court were less than the receipt control totals including one overage totaling \$10 and one shortage totaling \$1.
Workpaper Reference: (or other method by which finding was identified)	<p>Workpaper 5B.2 Random cash counts performed by Auditor's Office Follow-up cash counts of deposit variances noted at Treasurer's Office Review of cash receipts analysis</p>
Condition: (Describe the current condition)	<p>Cash payments received by the counter clerks are counted in the presence of the payer. Payments made over the counter and supporting documentation is provided to the bookkeeper, back-up bookkeeper, or chief clerk for receipting. Cash and checks/money order payments are inconsistently reviewed for correctness 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, back-up bookkeeper, or chief clerk with the payment types frequently recorded incorrectly to the JPAS. The computer receipt is printed, but not consistently reviewed for accuracy prior to submitting to the customer. Computer receipts and any change from cash payments are provided to the customers.</p> <p>Frequent instances of receipt deletions/alterations occur after the customer has left with the original receipt reportedly to remedy errors and/or out of balance conditions prior to end of day closeout. Processing of receipt deletions/alterations to the JPAS by the chief clerk or bookkeeper occur without sufficient supporting documentation or without dual sign-off. The receipt copy is not consistently marked void and an explanation is not noted.</p> <p>At the end of the business day prior to closeout, the computer receipts are totaled, compared to the funds on hand and system control totals by the bookkeeper. Adjustments are processed to the JPAS when the payment type is incorrectly recorded, the check amount is not correctly receipted, or other errors are identified. Other unsupported changes may be made by the chief clerk or bookkeeper after the customer has left when funds do not balance. Closeout adjustments are not affirmed nor initialed (signed-off) by two individuals. Altered receipts do not match receipts customers have in their possession.</p> <p>The ending computer receipt number to include in the overnight closeout process is entered into the JPAS. Computer receipts issued after the cut-off are included with the next business day's deposit. The following business day funds on hand are consistently confirmed as balancing to the JK98 totals with deposits submitted to the County Treasurer through the courier.</p>
Criteria: (Describe the optimal condition)	<ul style="list-style-type: none"> • Accounting and system control procedures require daily reconciliation and balancing of collected funds to support documents and separation of duties to affix responsibility for processing. Separate cash drawers should be maintained by all clerks receipting payments and funds should be balanced prior to combining with other receipted funds. • Receipts should be promptly issued for the amount of funds tendered, correct change given to customers, and all funds received properly secured, 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.
Cause: (Describe the cause of the)	<p>Incomplete, improper or inaccurate application of accounting controls and cash handling procedures.</p>



condition if possible)	Occasional procedural exception.				
Effect: (Describe or quantify any adverse effects)	Delayed revenue recognition and lost interest earnings to the County and State. Inherent risks for delayed deposits include non-recovery of funds, checks or cash could be lost or stolen before being receipted. Prevents potential assertion that monies were paid and refunds due. Inability to affix responsibility in the event shortages occur.				
Recommendation: (Describe corrective action)	Cash handling procedures should include: <ul style="list-style-type: none"> • 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. • Separate cash drawers should be maintained for all clerks receipting payments including balancing receipted funds prior to combining with other receipted funds. A proper segregation of duties reduces the risk of misappropriated funds and establishes a clear line of liability in the event losses occur. • At the end of each business day, receipts should be totaled and balanced to the funds on hand and system control totals. • Changes to check and money order payment types which occur after the customer has left with the original receipt should be evidenced by retention of a copy of the check or money order with the computer receipt and include dual sign-off (initials of the changer and reviewer) • Changes to cash payment types should not occur after the customer has left with the original receipt unless supporting documentation is available such as the payment type should be check or money order with a copy of the check or money order attached to the revised computer receipt. If the customer does not return with the original receipt, the deposit should be submitted short when the actual payment type is cash. • A cash handling office policy should be established where employees are held liable for cash shortages or inappropriate changes to receipts. • The receipt and deposit totals should be verified by the back-up bookkeeper or chief clerk. The deposit 98 should be initialed as evidence of the verification. • Deposit records should include control sheets listing currency and coin by denomination and quantity which tie to deposit control totals. 				
Responsible Department or Organization:	Justice of the Peace 5-2				
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Judge Juan Jasso	Date: 4/21/2011
Comments:	The cash count recommendation is being implemented through daily reconciliation and balancing the collected cash with receipts. Separate cash drawers are being used, a review of the cash handling procedures has been addressed with each clerk that handles cash and a reimbursement of cash shortages is replaced by clerks.				
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: 10-JP5.2-01-02 Computer Receipts
Date: 08/10/10
Audit: Justice of the Peace 5-2 Audit FY09 thru partial FY10
Auditor(s) Assigned: VO

<p>Finding:</p>	<p>Review of 48,249 computer-generated receipts including 293 voided computer receipts, receipt continuity, voiding procedures, Monthly Exceptions Reports, and Daily Receipts Log revealed:</p> <ul style="list-style-type: none"> • Multiple instances in which the payment amount or payment type (changing payment type from cash to check) was changed hours or the next day after initial receipting • One cash receipt for \$270 receipted by the chief clerk was improperly altered to \$120 cash. Case was marked disposed with a \$150 calculated balance due. • One money order for \$292.50 remitted by a defendant with only \$142.50 applied to the defendant's case. Defendant's case was marked disposed with a \$150 calculated balance due. Remainder (\$150) of the money order was improperly applied to an unrelated defendant's case by the chief clerk. • One money order for \$229 remitted by a defendant with <u>no</u> funds applied to the defendant's case. Defendant's case was marked disposed with a \$229 calculated balance due. The chief clerk receipted \$176 of the \$229 money order and \$53 of the \$229 money order to two separate unrelated defendants' cases. • One-hundred four voided computer receipts (35.5% of sample) without the original receipt attached: <ul style="list-style-type: none"> • Fifty-three receipts replaced for the same amount and same payment type including one of the 53 posted to an unrelated defendant's case for \$30 cash • Three check receipts for \$155 each not replaced on cases appealed to the county courts • One cash receipt for \$163 not replaced on a case appealed to the county courts • One check receipt for \$112 not replaced on a case deleted from the JPAS • One check receipt for \$250 replaced for \$25 cash two hours after original receipting and the case was marked disposed without full payment. • Nine cash receipts totaling \$296.60 not replaced <ul style="list-style-type: none"> • One No Drivers License (DL) case with administrative dismissal reflected on the Docket screen without collection of the administrative fee after deletion of the \$12 cash receipt • One No Inspection case with administrative dismissal reflected on the Docket screen without collection of the administrative fee after deletion of the \$22 cash receipt • One DL renewal block released without collection of the FTA fee after deletion of the \$30 cash receipt • One Civil case with a \$51 drag and transfer from an non-related plaintiff's case several days prior to the deletion of the \$51 cash receipt • One Driving Safety Course (DSC) fee paid three months after deletion of the \$135 cash receipt • Six cash receipts replaced for \$157 less in cash than originally receipted <ul style="list-style-type: none"> • One of the six computer receipts for \$100 and re-issued for \$50 was from a manual receipt originally issued for \$50 cash. Initial computer entry of \$100 cash appears to be an error. • Five cash receipts replaced for the same amount, but with a split payment type including \$575 cash changed to check • Four cash receipts totaling \$228 replaced with four check receipts totaling \$202.80 <ul style="list-style-type: none"> • One of the four for a \$125 cash payment re-issued for a lower amount six days later with a \$100 money order from an non-related defendant • Six check receipts replaced for \$370.50 less in check than originally receipted <ul style="list-style-type: none"> • One of the six for a \$204 check payment re-issued for \$54 with a different check number (defendant's name does not appear on image of money order obtained from the Treasurer) and the case was marked disposed without full payment of either court costs or fine. No case documentation to support approval of fine reduction by either the DA or judge including no statutory authority to short collect the court costs. • Five check receipts replaced for the same amount, but with a split payment type • One check receipt replaced for the same cash amount • Seven receipts replaced for the same payment type, but a higher amount
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	<ul style="list-style-type: none"> • One credit card receipt not replaced as it was receipted previously • One cash receipt for \$14 replaced with a check receipt for \$117 ➤ Forty-three of the 104 receipts not marked 'void' ➤ Fifty-seven of the 104 receipts without a reason for void ➤ Twenty-six of the 104 receipts voided with an explanation noted of wrong amount • Six voided computer receipts missing both the original and office copy: <ul style="list-style-type: none"> • One receipt without report information available to determine the amount, case number, and payment type • One receipt skipped by the JPAS computer during receipt printing due a duplicate key error • One receipt replaced for a higher amount • One receipt with a check payment type replaced for the same amount, but split payment type check and cash • Two receipts replaced for a lower amount totaling \$40.10 check
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper 5B.1 and Review of Monthly Exception Reports</p>
<p>Condition: (Describe the current condition)</p>	<p>Cash payments received by the counter clerks are counted in the presence of the payer. Payments made over the counter and supporting documentation is provided to the bookkeeper, back-up bookkeeper, or chief clerk for receipting. Cash is recounted by the bookkeeper, back-up bookkeeper, or chief clerk prior to the generation of the computer receipt with change noted. Cash and checks/money order payments are not consistently verified for correctness prior to the generation of the computer receipt with inconsistent comparison of 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, back-up bookkeeper, or chief clerk with the payment types frequently recorded incorrectly to the JPAS and instances of payments recorded to the wrong case. The computer receipt is printed, but not consistently reviewed by the bookkeeper, back-up bookkeeper, or chief clerk for accuracy prior to submitting to the customer. Computer receipts and any change from cash payments are provided to the customers. Frequently, the customer has left with the original receipt before errors are reportedly identified. Processing of receipt deletions/alterations to the JPAS by the chief clerk or bookkeeper occur without sufficient supporting documentation or without dual sign-off. The receipt copy is not consistently marked void and an explanation is not noted.</p> <p>At the end of the business day prior to closeout, the computer receipts are totaled, compared to the funds on hand and system control totals. Adjustments are processed to the JPAS when the payment type is incorrectly recorded, the check amount is not correctly receipted, or other errors are identified. Other unsupported changes may be made by the chief clerk or bookkeeper after the customer has left when funds do not balance. Customers will not receive a copy of "closeout" voids / corrections. Corrections are not reviewed nor signed-off as a compensating control by a second employee. New computer receipts may be generated that do not match the receipt the customer received.</p> <p>The ending computer receipt number to include in the overnight closeout process is entered into the JPAS. Computer receipts issued after the cut-off are included with the next business day's deposit. The following business day funds on hand are consistently confirmed as balancing to the JK98 totals with deposits submitted to the County Treasurer through the courier.</p> <p>Document Direct reports are reviewed by the bookkeeper each morning for automated computer receipt postings created overnight from credit card payments processed over the Internet. 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>



	Physical copies of voided computer receipts are missing.
<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 ensure that the explanation for the deletions is documented and reasonable. • Corrections are reviewed and approved by the chief clerk. <p>Accounting and system control procedures require daily reconciliation and balancing of collected funds to support documents and separation of duties to affix responsibility for processing. Separate cash drawers should be maintained by all clerks receipting payments and funds should be balanced prior to combining with other receipted funds.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Incomplete, improper or inaccurate application of accounting controls and cash handling procedures. Lack of training or supervisory review. Correction/adjustment controls are weak. No second approval for changes.</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Payments may be misplaced, lost or inaccurately posted. Potential revenue loss for Dallas County and the State of Texas. Prevents potential assertion that monies were paid and refunds due. JPAS computer receipt records do not accurately reflect payments submitted by customers.</p>
<p>Recommendation: (Describe corrective action)</p>	<p>Identify a funding source for all missing cash and improperly applied money orders or turn over to the Sheriff Criminal Investigation Division for an investigation.</p> <p>Receipt procedures should include:</p> <ul style="list-style-type: none"> • Changes to check and money order payment types which occur after the customer has left with the original receipt should be evidenced by retention of a copy of the check or money order with the computer receipt and include dual sign-off (initials of the changer and reviewer) • Changes to cash payment types should not occur after the customer has left with the original receipt unless supporting documentation is available such as the payment type should be check or money order with a copy of the check or money order attached to the revised computer receipt. If the customer does not return with the original receipt, the deposit should be submitted short when the actual payment type is cash. • A cash handling office policy should be established where employees are held liable for cash shortages or inappropriate changes to receipts. • 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. • Receipts should never be altered, but properly voided. • 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. • 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. • A proper segregation of duties reduces the risk of misappropriated funds. If sufficient staff is not available, compensating processes such as dual sign-off on voids, receipt corrections, supervisory review, testing, and validation may be applied. • Prior to generating a receipt: <u>Cash tendered</u> should be counted in the customer's presence and <u>check</u>



	<p><u>guaranteed amount</u> should be agreed to the numeric amount.</p> <ul style="list-style-type: none"> • Receipts should be verified for accuracy of amount, payment type, case number, and payer before issuing to a customer. • At the end of the business day, the receipts should be totaled and compared to the funds on hand and system control totals. Corrections should be made such that both good internal control and audit trails are maintained. Receipt and deposit totals should be verified by the back-up bookkeeper or chief clerk. 		
Responsible Department or Organization:	Justice of the Peace 5-2		
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: Honorable Judge Juan Jasso Date: 4/21/2011
Comments:	We have reviewed the computer receipts and multiple instances of check/cash were improperly misallocated. The receipts we found and funds were posted to the correct defendants. Judge Jasso's cash handling policy has always been established and missing funds replaced by staff members. If it's necessary to correct receipts, the proper void and back-up data will be attached and noted on file and computer.		
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration

Jan 5-6-11

County Auditor



Dallas County, Texas

Finding Number: 10-JP5.2-01-04 Assessments
Date: 8/10/10
Audit: Justice of the Peace 5-2 Audit FY09 thru partial FY10
Auditor(s) Assigned: VO

<p>Finding:</p>	<p>Review of 45 cases and corresponding computer receipts (331 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"> • 4.44% of sample or two \$25 time payment fees not assessed/collected • 4.44% of sample or two partial payments not properly prorated <p>Status: Subsequent partial payments combined with previous partial payments totaled to the correct fee code assessments due</p> <ul style="list-style-type: none"> • One fine amount reduced without judicial sign-off • One indigence fee on an eviction case partially received to the special fund • One \$6 indigence fee for a small claims case filed after 1/1/2010 assessed/received for the amount (\$2) in effect prior to the increase • One \$30 FTA collected without assessment on a case rejected by DPS for DL renewal hold • One fine on a Child Safety Seat violation received to fee type '03 rather than fee type '23' • One judgment date recorded to the Docket screen in error after a 'not guilty' plea • Three .10¢ TCLEOSE fees (fee type 36) not assessed/received on traffic cases with offense dates on or after 1/1/2010 • One \$4 State Juror fee received in error to Justice Fees and Justice Court Technology Fees <p>Other instances were noted during an ongoing desk review where the court received the full payment received to Justice Fees, fee type 00, or Special Fund, fee type 07, without allocating to each fee type for court costs and/or fine.</p> <p>Responses to the Internal Control Questionnaire indicate staff does not update court costs and fine fields on the Docket screen when case dismissals occur.</p>
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper 5E review of fees assessed and received Desk review</p>
<p>Condition: (Describe the current condition)</p>	<p>The Justice of Peace Accounting System lacks automated assessment and partial payment distribution functions. Pre-assessed court costs and fine amounts are posted at the time of filing to the JPAS Docket screen by justice court (or populated via automated traffic case filings) staff based on state statutes in effect at the time of the offense.</p> <p>Additional court costs may be manually assessed with the JPAS Court Costs field on the Docket screen inconsistently 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 by court clerks or the bookkeeper to the JPAS Court Costs field on the Docket screen inconsistently occur when defendants present proof of registration, inspection, or a valid driver's license in conjunction with payment of an administrative fee and dismissal of the case.</p> <p>Proof of insurance will result in dismissal of "no insurance" cases without payment of an administrative fee and the JPAS Court Costs field on the Docket screen not 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</p>



	<p>clerks or bookkeeper to update (inconsistently) 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.</p> <p>Prior to receipting payments, the bookkeeper, back-up bookkeeper, or chief clerk inconsistently 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. During the receipting process and due to system limitations, the bookkeeper, back-up bookkeeper, or chief clerk should perform a modified manual cost allocation process to record payments to each fee type, but frequently record amounts to one fee type including fines without prorating to court costs, first. Court costs grids are inconsistently used by the bookkeeping staff at the point of receipting to provide a guide for the fee type breakdown in the JPAS.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Court costs, fines, and fees should be assessed/collected/prorated in compliance with applicable state laws including Code of Criminal Procedure Chapters 45 and 102 and Local Government Code Chapter 133, Commissioners Court orders, and Attorney General Opinion No. GA-0147. Court costs should be assessed based on offense date and offense type for criminal offenses and file date for civil type cases.</p> <p>JPAS Docket screens should be updated as cases are filed and additional case activity occurs including, but not limited to, the assessment of additional court costs and/or changes in fines or special expense amounts as ordered by the judge in accordance with Vernon’s Ann., CCrP., § 45.017.</p> <p>In accordance with Texas Parks and Wildlife, Section 12.107. REMISSION OF FINES. (a) A justice of the peace, clerk of any court, or any other officer of the state who receives a fine imposed by a court for a violation of this code or a regulation of the commission adopted under this code shall send the fine to the department within 10 days after the date of collection. A statement containing the docket number of the case, the name of the person fined, and the section of this code or the regulation violated must accompany the remission of the fine.</p> <p>(b) The amount of the fine to be remitted to the department is 80 percent in county court or higher court cases and 85 percent in justice court cases.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Poor JPAS system functionality Clerical error Incomplete training or supervisory review</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Incorrect distribution/disbursement of funds to the State of Texas and/or Dallas County requiring additional time to correct posting. Failure to collect appropriate state fees could jeopardize commissions earned on state fees.</p>
<p>Recommendation: (Describe corrective action)</p>	<p>Payment posting procedures should include:</p> <ul style="list-style-type: none"> • Court costs, fees, and fines properly assessed/collected and timely deposited on all cases based on state laws, Commissioner Court orders, etc. • Care should be taken in recording all elements of the receipt correctly to the JPAS. • 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.



	JPAS Docket screen posting procedures should include: <ul style="list-style-type: none"> • Updating Docket screens as: cases are filed; warrants or capiases are issued; pleas are entered; court dates are set; cases are dismissed, judgments or deferred adjudications are ordered; defensive driving is authorized; time payment plans are authorized; cases are disposed; etc. • Completing electronic Dockets in compliance with Vernon’s Ann., CCrP, § 45.017. Pursue new system with improved features.		
Responsible Department or Organization:	Justice of the Peace 5-2		
Management’s Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: Honorable Judge Juan Jasso Date: 4/21/2011
Comments:	An assessment of payment posting procedures has been reviewed with each clerk. The recommendation procedures are being implemented daily as required by Judge Jasso and Dallas County.		
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Jun 5 '6-11

Finding Number: 10-JP5.2-01-05 **Special Funds**
Date: 8/10/10
Audit: Justice of the Peace 5-2 Audit FY09-FY10
Auditor(s) Assigned: VO

<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"> • Old case balances (approximately \$156,600 of \$261,300 balance as of 9/30/2010 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 • Delays in posting disbursements and cancellations to the JPAS • Instances of checks returned by payees to the justice court reflected as cancelled on the JPAS. Checks were subsequently stale dated by the Treasurer when the check was not returned to the Treasurer for cancellation. • Ten posting errors to the JPAS subsequently corrected with offsetting entries to the JPAS • One special fund disbursement for \$12.32 less than the disbursement posted to the JPAS • One special fund disbursement for \$20 not posted to the JPAS • One stale dated check for \$28 not posted to the JPAS • Two special fund check cancellations totaling \$238 not posted to the JPAS • One special fund check issued to wrong payee <p>Status: Funds were recovered and issued to correct payee.</p> <ul style="list-style-type: none"> • Two refunds issued for writs of sequestration after services were performed. <p>Status: One refund check canceled before distribution.</p> <p>Cash bonds are not forfeited when defendants fail to comply with the terms of release.</p>
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpapers 6A-6D</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 disbursements. Current special fund activity on the JPAS reports is reviewed by the bookkeeper or chief clerk 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 limited 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 chief clerk approves a preliminary check register received from the County Treasurer prior to the printing of checks. 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. Processes to restore amounts due for returned checks or reflect other banking adjustments not consistent. Errors in amounts disbursed result in frequent cancellations.</p> <p>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). • Special fund reports should be reviewed on a periodic basis and disbursements should be



	<p>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.</p> <p>Bond forfeiture proceedings should be initiated in accordance with Code of Criminal Procedure Chapter 22 when defendants, who post a cash bond, fail to comply with promise to appear before the court.</p>					
Cause: (Describe the cause of the condition if possible)	Clerical errors. Insufficient supervisory review of preliminary check registers prior to final authorization and check printing. Limited staff time to research old items.					
Effect: (Describe or quantify any adverse effects)	Deferred research: <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. Limited reconciliation: <ul style="list-style-type: none"> • Undetected posting errors resulting in potential for overpayment and unrecoverable losses. • Additional staff time to research and correct posting errors. 					
Recommendation: (Describe corrective action)	Special fund procedures should include: <ul style="list-style-type: none"> • All checks issued or canceled posted accurately and timely to the JPAS (reconciliation of JPAS to GL). • Any correcting disbursements or cancellations posted with the current date in order to ensure subsequent reports reflect the corrections. • Chief clerk verification of preliminary check registers prior to final approval. <p>A management plan including reconciling GL and bank account should be developed and implemented to periodically review the detailed special fund report in order to clear old items on disposed cases.</p> <p>Escheat analysis and stale dating should be managed in accordance with unclaimed property statutes, V.T.C.A., Property Code, § 72 and § 76. (see website: http://www.window.state.tx.us/up/forms.html)</p> <p>Cash bonds should be forfeited in accordance with Code of Criminal Procedure § 22.</p>					
Responsible Department or Organization:	Justice of the Peace 5-2					
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Judge Juan Jasso	Date:	4/21/2011
Comments:	Procedures are being implemented as required. All special funds checks are processed through the online check writing approval system.					
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: 10-JP5.2-01-06 Criminal Fee Dockets
Date: 8/10/10
Audit: Justice of the Peace 5-2 Audit FY09-FY10
Auditor(s) Assigned: VO

<p>Finding:</p>	<p>Review of 30 cases from the Justice of the Peace 5-2 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 2/28/2011, 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 18,400 active warrants or capias) 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"> • Seven cases (35% of 20 cases reviewed) where the defendant was delinquent on the time payment plan with no capias issued, including 2 cases more than one year delinquent, and six of the seven cases without delinquent collection calls or letters/postcards • One time payment plan case without a completed Collections Compliance form • The court has not established/is not following a collections process for time payment plan cases as required by the Court of Office Administration Collections Improvement Program. The Office of Budget and Evaluation (OBE) has provided one designated collection clerk for each court. • Two cases with the 30% delinquent collection fee removed without the submission of an <i>Affidavit of Inability to Pay</i> or the Judge's authorization • Twenty-three (77% of 30 cases sampled) referred to Linebarger show no or inadequate evidence of collection efforts by the court • The court is 1-2 years behind in processing cases with defendant's request for appeal under Code of Criminal Procedure, § 27.14 • Warrant return not docketed on 12 of 20 cases sampled (60% of cases sampled) including one case without evidence of recall after the defendant paid in full. • 315 active warrants and/or capias on WX50 for cases without balances due, dismissed, appealed, with time served or community service performed, and/or inactive (marked with Dispose flag 'X') as of 2/28/2011 • All court clerks are authorized to recall warrants
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper 7A-7G, and 9A-9A.II, Observation and inquiry of court personnel JPAS, Constable Warrant System, AIS, Internal Control Questionnaire (ICQ), Daily Receipts Log, CW238.A04489.R05870 List and Location of Active Warrants, and IT Services Active Cases on Disposed Cases Report</p>
<p>Condition: (Describe the current condition)</p>	<p>The court has not adequately established procedures for defendants requesting time payment plans as required by Senate Bill 1863 (enacted by the 79th Legislature in 2005) and OCA guidelines. 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 letters sent by court collection clerk within 10 to 14 days of a missed payment, and a notice of show cause hearing sent by court collection clerk when a defendant defaults on a payment plan including a second call made by the collection prior to issuing a warrant.</p> <p>Warrants including alias warrants are not consistently 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 not consistently 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 not consistently 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. When payments are made in full, defendants appear, defendants comply with orders</p>



	<p>of the court, etc., the court's staff transmits recall notices to the appropriate law enforcement. Return/recall dates are not timely posted to the JPAS.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>In accordance with state statutes and at judge's discretion, warrants/capias should be issued within a reasonable time frame to further enhance the court's collections process. All warrants should be recalled when a defendant makes proper disposition of court costs & fines by payments made, jail time served, community service or other disposition such as appeal of the case.</p> <p>Best practices for internal control require separation of assigned duties for personnel authorized to issue and/or recall warrants.</p> <p>Docket screen procedures recommended by the County Auditor in document titled 'Standard Procedures for Recording Misdemeanor Information to the Docket Screen' should be followed when recording entries to the court's official electronic docket which is governed by Code of Criminal Procedure, § 45.017. JPAS Docket screens should be updated as additional case activity occurs including but not limited to warrant/capias issuance/recall/return, jail time served, dismissed dates, deferred adjudication dates, judgment dates, assessment of additional court costs and/or changes in fine/special expense amounts as ordered by the judge. The disposed flag field should be marked with an "X" when the case has reached final disposition, including dismissals, appeals to the County Court of Criminal Appeals, jail time served for satisfaction of fine and court costs, payment in full for satisfaction of fine and court costs.</p> <p>In accordance with Code of Criminal Procedures §45.041, the judgment and sentence, in case of conviction in a criminal action before a justice of the peace or municipal court judge, shall be that the defendant pays the amount of the fine and costs to the state. The justice or Judge may direct the defendant to pay: (A) the entire fine and cost when sentence is pronounced; (B) the entire fine and cost at some later date; or (C) a specified portion of the fine and costs at designated intervals.</p> <p>In accordance with Code of Criminal Procedure, Art. 103.0033 (c) Unless granted a waiver under Subsection (h), each county and municipality shall develop and implement a program that complies with the prioritized implementation schedule under Subsection (h). A county program must include district, county, and justice courts.</p> <p>(d) The program must consist of:</p> <ol style="list-style-type: none"> (1) a component that conforms with a model developed by the office and designed to improve in-house collections through application of best practices; and (2) a component designed to improve collection of balances more than 60 days past due, which may be implemented by entering into a contract with a private attorney or public or private vendor in accordance with Article 103.0031. <p>(e) Not later than June 1 of each year, the office shall identify those counties and municipalities that:</p> <ol style="list-style-type: none"> (1) have not implemented a program; and (2) are able to implement a program before April 1 of the following year. <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> <ol style="list-style-type: none"> (1) make available on the office's Internet website requirements for a program; and (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>(h) The office, in consultation with the comptroller, may:</p> <ol style="list-style-type: none"> (1) use case dispositions, population, revenue data, or other appropriate measures to develop a prioritized implementation schedule for programs; and (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>(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</p>



	<p>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>Traffic convictions should be reported for offenses related to the use or operation of a motor vehicle (including state related offense codes), non-commercial speeding, no insurance and other violations to the Department of Public Safety in accordance with statute (including Transportation Code Sec. 521.025, 601.331, and Chapter 708.)</p> <p>According to Code of Criminal Procedure, Art. 103.0031. COLLECTION CONTRACTS. (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.</p>				
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Control procedures are not followed due to a lack of training or supervisory review. Warrant /capias are not returned from the Constable/ Sheriff offices. Inadequate system exception reporting for recall of warrants and follow-up. Clerical error</p>				
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Liability to County for persons arrested in error. Official Justice of the Peace Docket records are inaccurate or incomplete. Sanctions from the State Comptroller and the Office of Court Administration including the loss of the County's quarterly administrative fee on State collections.</p>				
<p>Recommendation: (Describe corrective action)</p>	<p>Warrant and capias procedures should include:</p> <ul style="list-style-type: none"> • Warrants or capiases issued timely when defendants do not appear, do not comply with conditions of release, or default on payment terms. Show cause hearings should be set when defendants default on payment plans. • Separation of duties limiting (through system security access) staff assigned to recall warrants. • Outstanding warrants or 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. • 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. • Outstanding warrant reports periodically reviewed for accuracy. <p>Payment plans should be established and monitored 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. <p>Pursue new system with improved features.</p>				
<p>Responsible Department or Organization:</p>	<p>Justice of the Peace 5-2</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 Juan Jasso</td> <td style="width: 20%;">Date: 4/21/2011</td> </tr> </table>	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: Honorable Judge Juan Jasso	Date: 4/21/2011
<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: Honorable Judge Juan Jasso	Date: 4/21/2011		
<p>Comments:</p>	<p>Warrant and capias procedures have been addressed with each clerk and we have set a monthly number count. We are addressing the recalls, posting, and tracking list with the Constable and Sheriff Office.</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	
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County Auditor



Dallas County, Texas

Finding Number: 10-JP 5.2-01-07 Driver's License Renewal Block (FTA Fee)
Date: 8/10/10
Audit: Justice of the Peace 5-2 Audit FY09 thru partial FY10
Auditor(s) Assigned: VO

<p>Finding:</p>	<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"> • Twenty-two cases (73% of cases sampled) referred for DL renewal block were not properly processed: <ul style="list-style-type: none"> • Ten DL renewal blocks released before full satisfaction of fines and fees • Ten DL renewal blocks waived without meeting criteria for waiver • One DL renewal block released upon payment of the \$30 FTA fee and entry of a not guilty plea without requirement of defendant posting an appearance bond • One DL renewal block released prior to payment of the \$30 FTA fee and perfection of the appeal • Waiver, 'W', status flag incorrectly used to remove the DL renewal block hold versus the Force Clear Keep Fees, 'X', status flag.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Desk review and observation Workpaper 7A.2</p>
<p>Condition: (Describe the current condition)</p>	<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 infrequently report instances where the DL block fails to clear through the systemic process. Chief clerks complete a 'clearance' form and fax to OmniBase in order to manually clear the hold.</p> <p>Court staff frequently release DL renewal holds prior to full satisfaction of fines and/or court costs upon payment of the \$30 FTA fee and establishment of a payment plan. Court staff frequently release DL renewal holds upon payment of the \$30 FTA fee and a defendant's request for a trial without requiring an appearance bond.</p> <p>Court staff consistently waive the \$30 FTA fee on DA/Administrative dismissals and on other</p>



<p>Criteria: (Describe the optimal condition)</p>	<p>cases not meeting the criteria for waiver.</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.</p> <p>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, unless the person is acquitted 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) the underlying offense is dismissed; 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>Cause: (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>Effect: (Describe or quantify any adverse effects)</p>	<p>Loss of revenue for Dallas County, the State of Texas and OmniBase.</p>				
<p>Recommendation: (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>Responsible Department or Organization:</p>	<p>Justice of the Peace 5-2</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 Juan Jasso</td> <td>Date: 4/21/2011</td> </tr> </table>	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: Honorable Judge Juan Jasso	Date: 4/21/2011
<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: Honorable Judge Juan Jasso	Date: 4/21/2011		
<p>Comments:</p>	<p>Clerks are told to review each case Omni fee payment and review all data posted in collecting the fees to make sure we are collecting and reporting to the State of Texas in accordance with commissioner court order No. 2003-2085</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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Am 5-9-11

County Auditor



Dallas County, Texas

Finding Number: 10-JP5.2-01-08a **Interpreter Fees**
Date: 8/11/10
Audit: Justice of the Peace 5-2 Audit FY09 thru Partial FY10
Auditor(s) Assigned: VO

Finding:	Review of interpreter fee invoices for civil, small claims, and eviction cases for fiscal year 2009 thru partial FY10 revealed: <ul style="list-style-type: none"> \$1,270 in FY2009 County general fund disbursements without collection of costs from the requestor plaintiff or defendant \$740 in FY2010 County general fund disbursements without collection of costs from the requestor plaintiff or defendant
Workpaper Reference: (or other method by which finding was identified)	Workpaper: Interpreter fee invoices
Condition: (Describe the current condition)	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 not collected from the requestor by the justice court. The Justice of the Peace Accounting System (JPAS) lacks functionality to record assessments. Hearings are not cancelled when interpreter fees are not paid.
Criteria: (Describe the optimal condition)	<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>
Cause: (Describe the cause of the condition if possible)	Chief clerk was unfamiliar with proper interpreter procedures
Effect: (Describe or quantify any adverse effects)	Unrecovered County general fund expenditures due to uncollected interpreter fee revenue.
Recommendation: (Describe corrective action)	Civil, small claims, or eviction interpreter procedures should include: <ul style="list-style-type: none"> Requestor deposit/pre-payment of interpreter fees prior to the scheduled hearing date Interpreter fees taxed as costs 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).



	Submit billings to requestors for interpreter fees paid by the General Fund without corresponding deposit or pre-payment through the court.				
Responsible Department or Organization:	Justice of the Peace 5-2				
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Judge Juan Jasso	Date: 4/21/2011
Comments:	The Chief Clerk and the Civil Clerks have knowledge of the Interpreter procedures and invoices. Recovery letter for Interpreter fee has been submitted to the prevailing party. An interpreter note is now attached to the civil suit.				
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: 10-JP5.2-01-08b Civil Fee Dockets
 Date: 8/11/10
 Audit: Justice of the Peace 5-2 Audit FY09 thru FY10
 Auditor(s) Assigned: VO

<p>Finding:</p>	<p>Review of accounts receivable, 15 cases from the Justice Fee Exception report, 160 cases filed in July 2009, and the Daily Fee Log and revealed:</p> <ul style="list-style-type: none"> • Cases are accepted from the Dallas Housing Authority (DHA) without advance payment of filing fees including four of the 15 sampled from the Justice Fee Exception report. Status: As of September 30, 2010, Dallas Housing Authority (DHA) owes \$52,300 (includes \$7,041 paid in October 2010) for court activity dating to fiscal year 2003. New receivables totaling \$28,703 were assessed in FY09 and FY10. • As of September 30, 2010, the City of Dallas owes \$391 for case activity between FY98 and FY05. • Seven additional cases without payment of filing and service fees from the 15 sampled do not meet the criteria for upfront exemption of filing fees or waiver due to the submission of an <i>Affidavit of Inability to Pay</i>. • 126 out of 160 civil cases sampled in July 2009 without upfront payment of filing and service fees. Status: All 126 cases were subsequently paid in full with 124 cases paid 37 days or longer after the filing date. • Four civil cases with filing and service fees double posted/receipted to the cases. Status: Second posting transferred to plaintiff's other cases. • Nine civil cases double posted using the same check number. Funds on the second posting belonged to non-related cases/plaintiffs. Status: Court transferred funds on five cases to the correct plaintiff/case. Funds on the remaining 4 cases were transferred to non-related plaintiffs/cases resulting in unpaid filing fees for 4 civil cases. • Duplicate issuance of a writ of execution by the justice court resulting in duplicate service by the constable and excessive collections from the defendant totaling \$916.43. Status: Plaintiff retained funds from both collections (\$848.60 and \$916.43, respectively)
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper: 8A, 9B.1 and 9B.2 review Justice Fee Exception Report identifying cases filed without payment of filing fees.</p>
<p>Condition: (Describe the current condition)</p>	<p>Court costs and service fees are required to be paid at the time of filing. Parties to a suit that do not have adequate resources may request to file a case without payment. Indigent plaintiffs complete an affidavit of inability to pay (pauper's affidavit) filing/service fees in accordance with Rule of Civil Procedure 145. The affidavit is reviewed by the court and if approved, filed in the case jacket. JPAS Docket screen lacks predefined fields for recording the filing of a pauper's affidavit. Civil, eviction, or small claims court clerks do not consistently record notations of filing of pauper affidavits on the Docket free-form Comments screen. JPAS receipt functionality does not include assessments for charges so credits are not systemically recorded for pauper's affidavits. Paper service is stamped with "pauper oath filed" in accordance with Rule of Civil Procedure 126 and 145.</p> <p>Cases authorized for filing without payment are not consistently billed by the bookkeeper and/or chief clerk. Billing notations are not reflected on the case Docket comment. The court continued to accept DHA filings despite auditor recommendations in the August 15, 2006 report.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>In accordance with statutes (Local Government Code (LGC) § 118.121, 118.122, 118.123, 118.131, and Chapter 133) and Commissioners Court orders, filing fees should be collected at the time of filing and service fees should be collected at the time of service request for all evictions, civil and small claim cases filed by non-governmental entities and individuals except for those individuals with approved affidavits of indigence on file or those entities listed under Civil Practices and Remedies § 6.001, 6.002, and 6.003.</p> <p>Texas Rules of Civil Procedure, RULE 145. AFFIDAVIT ON INDIGENCY</p> <p>(a) Affidavit. In lieu of paying or giving security for costs of an original action, a party who is unable to afford costs must file an affidavit as herein described. A "party who is unable to afford costs" is defined as a person who is presently receiving a governmental entitlement based on indigency or any other person who has no ability to pay costs. Upon the filing of the affidavit, the clerk must docket the action, issue citation and</p>



	<p>provide such other customary services as are provided any party.</p> <p>Filing fees should be collected on cases transferred from courts outside of Dallas county under Rule of Civil Procedure, No. 89. <http://www.supreme.courts.state.tx.us/rules/trcphome.asp>.</p> <p>Texas Rules of Civil Court Procedures Rule 143. A party seeking affirmative relief may be ruled to give security for costs at any time before final judgment, upon motion of any party, or any officer of the court interested in the costs accruing in such suit, or by the court upon its own motion. If such rule be entered against any party and he failed to comply therewith on or before twenty (20) days after notice that such rule has been entered, the claim for affirmative relief of such party shall be dismissed.</p> <p>Texas Rules of Civil Procedure, RULE 656. EXECUTION DOCKET The clerk of each court shall keep an execution docket in which he shall enter a statement of all executions as they are issued by him, specifying the names of the parties, the amount of the judgment, the amount due thereon, the rate of interest when it exceeds six per cent, the costs, the date of issuing the execution, to whom delivered, and the return of the officer thereon, with the date of such return. Such docket entries shall be taken and deemed to be a record. The clerk shall keep an index and cross-index to the execution docket. When execution is in favor or against several persons, it shall be indexed in the name of each person. Any clerk who shall fail to keep said execution docket and index thereto, or shall neglect to make the entries therein, shall be liable upon his official bond to any person injured for the amount of damages sustained by such neglect.</p>				
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Lack of supervisory review or follow-up Clerical error Weak system functionality</p>				
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Potential loss of revenue for Dallas County and State of Texas. Inhibits cost recovery if the plaintiff's claim is upheld. Inability to determine if billings have occurred from the Docket screen entries. System extracts do not include indigent status.</p>				
<p>Recommendation: (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"> • Transferred from other Dallas County JP courts • Involving tax suits • Involving mental illness warrants • 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. • Ordered as indigent under Texas Rules of Civil Procedure, Rule 145. <p>Filing fees should be collected on cases transferred from courts outside of Dallas county under Rule of Civil Procedure, No. 89.</p> <p>Collection of unpaid court costs and service fees should be pursued with assistance through the District Attorney.</p> <p>Plaintiff should be contacted to return the duplicate judgment collection. The duplicate judgment collection including constable commission should be refunded to the defendant.</p>				
<p>Responsible Department or Organization:</p>	<p>Justice of the Peace 5-2</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 Juan Jasso</td> <td>Date: 4/21/2011</td> </tr> </table>	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: Honorable Judge Juan Jasso	Date: 4/21/2011
<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: Honorable Judge Juan Jasso	Date: 4/21/2011		
<p>Comments:</p>	<p>Letters sent to collect fees. The required fees are collected on civil dockets at the time of filing. Cases accepted from DHA are reviewed by the eviction clerk and notices are sent for payments.</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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County Auditor



Dallas County, Texas

Finding Number: 10-JP5.2-01-09 Activity Reports
Date: 8/11/10
Audit: Justice of the Peace 5-2 Audit FY09-FY10
Auditor(s) Assigned: VO

<p>Finding:</p>	<p>Comparison of activity reports filed by the court with the Office of Court Administration (OCA), the Office of Budget and Evaluation (OBE), and the Auditor's Office to the mainframe JPAS case records revealed: <u>JPAS to OCA</u></p> <ul style="list-style-type: none"> Traffic (JT) and misdemeanor (JM) case counts were under-reported by 27.48% (11,758 cases) in FY2009 and over-reported by 27.53% (4,277 cases) in FY2010. Civil (JC) case counts were over-reported by 14.24% (299 cases) in FY2009 and under-reported by 14.07% (250 cases) in FY2010. Small claim (JS) case counts were over-reported by 23.08% (105 cases) in FY2009. Eviction (JE) cases under-reported by 5.37% (113 cases) in FY2009. <p><u>JPAS to OBE</u></p> <ul style="list-style-type: none"> Traffic (JT) and misdemeanor (JM) case counts were under-reported by 31.39% (13,433 cases) in FY2009 and over-reported by 14.32% (2,225 cases) in FY2010. Civil (JC) cases were over-reported by 5.0% (105 cases) in FY2009 and were over-reported by 13.45% (239 cases) in FY2010. 			
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper No. 9C OCA website, Monthly JP activity reports, and JPAS. Comparison of activity reports to filed cases by the auditor's count</p>			
<p>Condition: (Describe the current condition)</p>	<p>Court clerk assignments include processing traffic, IBC, other class C misdemeanor, evictions, civil, or small claims cases. In addition, the court clerks manually capture case activity, disposition and payment information on a daily basis. Oversight or mathematical errors result in monthly data provided by the court clerks to the chief clerk to not accurately reflect case activity as recorded to the Justice of Peace Accounting system. 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.</p>			
<p>Criteria: (Describe the optimal condition)</p>	<p>Government Code Section 71.035(b) and Texas Administrative Code Sections 171.1 and 171.2 requires all activity reports to be accurately and timely completed and mailed (or updated via the Internet) to the council (Texas Judicial Council/OCA) no later than 20 days following the end of the month reported. 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 are accounted for, issued consecutively by case type, and properly and timely indexed to the JPAS.</p>			
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Mathematical errors and inadequate record keeping.</p>			
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Potential for court staffing as determined by OBE to be less/more than authorized. Inaccurate statewide court analysis by OCA.</p>			
<p>Recommendation: (Describe corrective action)</p>	<p>In accordance with statutory guidelines, monthly activity reports should be completed in an accurate and timely manner with copies provided to OCA, OBE, and the County Auditor. Activity reports should be corrected if errors are later identified, as the accuracy of activity reports may affect staffing levels or statewide analysis.</p>			
<p>Responsible Department or Organization:</p>	<p>Justice of the Peace 5-2</p>			
<p>Management's Response:</p>	<p><input checked="" type="checkbox"/> Agree</p>	<p><input type="checkbox"/> Disagree</p>	<p>Respondent: Honorable Judge Juan Jasso</p>	<p>Date: 4/21/2011</p>

County Auditor



Dallas County, Texas

Comments:	Monthly activity reports are reported in a timely manner with copies to the County Auditor office and computer posting on the OCA and OBE data base. Each staff member has to complete an activity report and that report is combined and submitted to the proper recording agencies.		
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: 10-JP5.2-01-10 Time & Attendance
Date: 8/11/10
Audit: Justice of the Peace 5-2 Audit FY09 thru partial FY10
Auditor(s) Assigned: VO

<p>Finding:</p>	<p>Observation of office schedules review of responses to the Internal Control Questionnaire (ICQ) and review of manual attendance records and Kronos time and attendance system postings revealed:</p> <ul style="list-style-type: none"> • Two absences recorded as eight (8) hours sick leave each in the manual records were not posted to Kronos (associated with two employees). Kronos timecards reflect the employees starting at 8:00 AM and leaving at 4:30 PM. • Full-time regular employees take one hour for lunch with no breaks. Lunch is recorded as 30 minutes on the Kronos time and attendance system. • Responses to Internal Control Questionnaire indicate sick leave is authorized for personal business, vacation and funerals of friends. • Web-timestamp functionality is not used. Each clerk's time is recorded by the chief clerk to Kronos based on manual sign-in sheets maintained by each employee.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpapers 9D.1 -9D.7 review of time and attendance and Internal Control Questionnaire.</p>
<p>Condition: (Describe the current condition)</p>	<p>Web time stamp functionality is not used by non-exempt staff. Annual leave, sick leave, holidays, etc. taken are recorded to the Kronos system based on information available to the chief clerk. The chief clerk records all start and end times based on manual sign-in sheets maintained by each employee. Oracle DC Employee Self-Service is available for court staff to review hours paid and accrual balances taken / earned / available. Kronos time cards are marked with 'approval' and the bi-weekly pay period is signed off by the chief clerk.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>According to Dallas County Code, Section 82.32, Work hours scheduling:</p> <p>(b) <i>Office hours.</i> An elected official/department head, with the approval of the commissioners court, has the right to establish and schedule reasonable work hours, rules and working conditions in a manner most advantageous to the county in accomplishing its service and work requirements. Compensatory time and overtime are also scheduled by the elected official/department head according to appropriate county policies. County offices, excluding 24-hour operations, are expected to remain open between the hours of 8:00 a.m.-4:30 p.m. and remain open during the noon hour. Employees should verify office hours and work hours with their supervisor.</p> <p>(c) <i>Breaks and lunch periods.</i> An elected official/department head may also establish breaks and lunch periods for their employees. Employees may be granted one break of ten minutes for each four hours worked. Employees are paid while on break. A lunch period may be 30 minutes or an hour depending on the work schedule approved by the elected/appointed official/department head. Lunch periods are in addition to the regular eight-hour work period. Employees are not paid during their lunch period; therefore, they should be completely relieved of all duties and be free to leave their post of duty.</p> <p>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. (c) Supervisors are responsible for ensuring employee time records are accurate and that no abuses occur. (d) Supervisors are responsible for recording employee vacation and sick time and for</p>



	<p>entering time for employees who are working outside their department work area. (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>Sec. 82-504. Bereavement leave. The county recognizes that a death in the family creates some very difficult times for an employee. In an effort to support the employee during this time and to specify the guidelines involved in granting leave to an employee during this time, the following policy guidelines shall apply: (1) An elected official/department head may grant a regular, full-time employee up to the following number of days off, depending on family ties: a. Up to five working days (40 hours) of leave time off for bereavement leave if the relative who dies is a: mother, father, spouse, child, sister, brother, grandchild, grandparent, or someone who has acted as the employee's parent(s); b. Up to three working days (24 hours) of leave time off for aunts, uncles, nieces, nephews, step-parents, stepchild, step-brother/sister, in-laws or for any relative living in the same household; c. One day of leave for cousins; and d. <u>For funerals of other relatives, friends and acquaintances not included above, the employee shall utilize county time, compensatory time or vacation time accruals.</u></p>						
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Inaccurate application of county time and attendance policies. Available automated time recording methods are not used.</p>						
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Official time and attendance records do not accurately reflect time worked and taken. 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, ATO, etc. should be properly and timely posted to the Kronos time and attendance system in accordance with the Dallas County Code and Commissioners Court orders. 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.</p> <p>Consider implementation of web-timestamp capture of non-exempt start and end times.</p>						
<p>Responsible Department or Organization:</p>	<p>Justice of the Peace 5-2</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:</td> <td>Honorable Judge Juan Jasso</td> <td>Date:</td> <td>4/21/2011</td> </tr> </table>	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Judge Juan Jasso	Date:	4/21/2011
<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Judge Juan Jasso	Date:	4/21/2011		
<p>Comments:</p>	<p>Paper records are kept on staff members for time and attendance. Staff sign-in and out on time sheets. The hours worked is reported from the T&A record book.</p>						
<p>Disposition:</p>	<table border="1"> <tr> <td><input checked="" type="checkbox"/> Audit Report</td> <td><input type="checkbox"/> Oral Comment</td> <td><input type="checkbox"/> Deleted From Consideration</td> </tr> </table>	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration			
<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration					

County Auditor



Dallas County, Texas

Finding Number: 10-JP5.2-01-11 Credit Card Transactions
Date: 8/11/10
Audit: Justice of the Peace 5-2 Audit FY09-FY10
Auditor(s) Assigned: VO

<p>Finding:</p>	<p>Review of financial activity associated with 24 credit card transactions and the associated JPAS postings revealed:</p> <ul style="list-style-type: none"> • Eleven of 24 transactions not receipted to the JPAS for four (4) or more business days after the credit card transaction was processed • One credit card payment receipted to JPAS for \$2 less than the amount processed through the credit card system • One warrant not recalled on a case paid by credit card Status: Warrant is not active on the Constable system • One credit card payment not posted to the correct fee types • 100% of sample or twenty four credit card transactions posted to the JPAS using the sequence ID number or first four digits of transaction ID number instead of the last five digits of the transaction ID number • Two credit card web payment channels for paying by credit card. <ul style="list-style-type: none"> • One for automated traffic tickets only • One for all misdemeanor case types • 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"> • Two daily settlement reports • 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. • One automated payment rejection report for payment amounts not matching the predefined court costs tables.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper 10ABC and 12 Desk Review</p>
<p>Condition: (Describe the current condition)</p>	<p>Credit card payments are submitted for processing either by defendant directly over the Internet or by court clerks for mail in 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 chief clerk or 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 inconsistently 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 tables available for the automated posting of credit card payments so some items appear on a mainframe reject (amounts do not match</p>



	<p>table) report and require research and manual posting for generation of a computer receipt. Valid transactions from the 'JP Court' precinct payment channel accepted (titled Settlement Report) report and the rejected 'auto citation' transaction mainframe report will be receipted by the bookkeeper or chief clerk 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 not include new computer receipt numbers that will be generated during the current day's overnight batch process for system generated computer receipts for credit card payments. Cash, checks, and other supporting documentation will be placed in the safe overnight. The following business day the safe is opened and the bookkeeper will confirm cash and checks (including computer receipts for credit card transactions) are still in balance with JPAS control totals. Cash, coin and check totals are entered to the JPAS deposit file. If entered amounts match system control totals, the JK98 process will allow the court to print the deposit form 98's by cash and check payment types. The funds and deposit totals are verified by a second court employee (Chief Clerk or back-up bookkeeper). Dual sign-off will be indicated on both deposit forms. Closed-out receipting of credit card payments will be reflected on the check deposit with a manual notation on the deposit form 98 with the amount from the accepted/settlement reports 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>Criteria: (Describe the optimal condition)</p>	<p>Court costs, fines, and fees should be assessed/collected/prorated in compliance with applicable state laws including Code of Criminal Procedure Chapter 102 and Local Government Code Chapter 133 or Commissioners Court orders.</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><i>Per Dallas County General Policy for Use of Credit Card Transactions Policy</i>, any customer credit card numbers or security numbers from the back of the credit card received through the mail by the justice courts and used to process credit card transactions must be securely retained for 24 months after the transaction is processed through web access in a locked file cabinet with limited access. After 24 months, the credit card information should be destroyed or redacted. At no time should credit card information be left on desks or other work areas nor be filed in case jackets.</p> <p>E-Commerce requires information processing controls to test that transactions completed through computerized applications are valid, properly authorized, and completely and accurately processed and reported.</p> <p>According to V.T.C.A., L.G.C., § Sec. 130.003. PAYMENT CONDITIONAL. (a) The acceptance of a check or credit card invoice for the payment of a fee or tax does not constitute payment of the fee or tax. The fee or tax is not considered paid until the check is honored by the bank on which the check is drawn or the credit card invoice is honored by the issuer.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Non-integrated financial systems for e-commerce requiring manual intervention. Multiple credit card reports and payment channels. Inconsistent adherence to credit card procedures outlined in the <i>Dallas County General Policy for</i></p>



	<i>Use of Credit Card Transactions Policy.</i>		
Effect: (Describe or quantify any adverse effects)	Delayed revenue recognition and lost interest earnings to the County and State. Inherent risks for delayed deposits include non-recovery of funds, checks or cash could be lost or stolen before being received.		
Recommendation: (Describe corrective action)	Payment posting procedures should include: <ul style="list-style-type: none"> • Continue review of reports for card acceptance posting & rejection to properly & timely account for payments. Valid payments not auto-posted should be receipted to the JPAS when appearing on the settlement report. • Post payments in compliance with <i>Dallas County General Policy for Use of Credit Card Transactions Policy</i> 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.G.C. § 113.022 and Vernon's Ann., C.C.P., § 103.004 and procedures recommended by the County Auditor. 		
Responsible Department or Organization:	Justice of the Peace 5-2		
Management's Response:	<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	Respondent:	Honorable Judge Juan Jasso
		Date:	4/21/2011
Comments:	Payment posting procedures are used in a timely manner, a daily review of payment made on the web for overnight disbursements.		
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: 10-JP5.2-01-12 **Security and Administration**
Date: 8/12/10
Audit: Justice of the Peace 5-2 Audit FY09-FY10
Auditor(s) Assigned: VO

Finding:	<p>Observation and review of responses to the Internal Control Questionnaire revealed the following security/administrative internal control weakness:</p> <ul style="list-style-type: none"> • Community service workers are working with sensitive data without any visual supervision. • Bookkeeper frequently leaves desk while case files with money attached are in sight, accessible and unattended. • Bookkeeper allows cases of files to stack up before receipting, making the first customer wait. • Door behind the bookkeeper's desk has remained unlocked and at times propped open throughout the duration of the audit period. • Responses to the Internal Control Questionnaire (ICQ) indicate: <ul style="list-style-type: none"> • The safe combination is kept in a readily accessible place in the office • Confidential personal information (social security numbers, date of births {DOB}, driver license numbers, etc.) is easily accessible/ stored in case files versus being safely secured. • No one is assigned to monitor JPAS case index or APS ticket uploads
Workpaper Reference: (or other method by which finding was identified)	Observation and Internal Control Questionnaire (ICQ)
Condition: (Describe the current condition)	Lack of Physical Security Measures. Audit staff observed/determined the court does not have adequate security controls in place. Due to the inherent risk associated with cash and because the court interacts with the public, these weaknesses increase the risk for the court as well as for the employees.
Criteria: (Describe the optimal condition)	Best practice over cash handling, data security and safeguarding of assets requires all confidential information, cash, receipts, and deposits be secured at all times including installation of security cameras and locked cash handling areas with restricted access.
Cause: (Describe the cause of the condition if possible)	Lack of management oversight and insufficient security measures.
Effect: (Describe or quantify any adverse effects)	Loss of Dallas County funds. Places court employees at risk of harm from criminal activity. A lack of security measures such as cameras, locked cash handling areas, and secured deposits increases risk of theft by either employees or the public and places court employees at risk of harm from criminal activity.
Recommendation: (Describe corrective action)	<p>Security measures should be clearly identified and utilized. These measures should include accurately positioning security cameras, securing cash handling areas with locked doors, prohibiting public access to cash handling areas, and properly securing deposits.</p> <p>Court personnel, in conjunction with the Public Service Program should affirm training to community service employees regarding basic safeguarding of assets and confidential information including related security measures. Community service workers should only work in the presence of direct visual supervision.</p> <p>Cash handling procedures should include:</p> <ul style="list-style-type: none"> • Cash kept in a locked file, desk drawer, safe, or cash drawer when the bookkeeper/custodian is away from their desk. • All cash on hand at the close of a work day shall be locked in a safe. • Funds should be immediately receipted and receipt returned to the customer. • Safe's combination should not be stored in a readily accessible location.



	<p>Documents containing social security numbers or other confidential information should be retained in locked shelving within a secure location with restricted access.</p> <p>Management should periodically review system reports for accuracy and staff compliance to established policies and procedures.</p>						
Responsible Department or Organization:	Justice of the Peace 5-2						
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	<table border="1"> <tr> <td data-bbox="769 562 948 630">Respondent:</td> <td data-bbox="948 562 1235 630">Honorable Judge Juan Jasso</td> <td data-bbox="1235 562 1333 630">Date:</td> <td data-bbox="1333 562 1521 630">4/21/2011</td> </tr> </table>	Respondent:	Honorable Judge Juan Jasso	Date:	4/21/2011
Respondent:	Honorable Judge Juan Jasso	Date:	4/21/2011				
Comments:	<p>Security measures are identified and utilized during office hours. The backdoor near the bookkeeper will remain locked at all times during business hours. Court personnel are trained to oversee Public Service Workers and their assignments. All funds are kept in a locked cashbox. Documents with social security numbers and other confidential data are locked in the safe, behind a closed and locked door.</p>						
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration				