



DALLAS COUNTY COUNTY AUDITOR

Memorandum

To: Honorable Judge Gerry Cooper
Justice of Peace, Precinct 2, Place 1

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

Subject: Review Performed for Fiscal Year 2010

Date: Issued: February 9, 2012
Released: March 16, 2012

Scope

A review was performed in accordance with statutory guidelines on the records and reports of Justice of the Peace, Precinct 2, Place 1 for fiscal year 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
- Traced amounts recorded on the receipts to the bank deposits
- Performed unannounced cash counts
- Examined special fund disbursements and associated fee dockets to determine if sufficient funds were collected, proper payees paid, and if posting to the JPAS had occurred
- Reviewed assessed fees for compliance with applicable state laws and Commissioners Court orders
- Reviewed unpaid criminal cases for outstanding warrants of arrest
- Traced issuance of bad check actions to the criminal fee dockets to confirm the filing of the cases, collections of assessed fines and costs, or the issuance of arrest warrants
- Reviewed time and attendance records for proper posting and compliance with County policies and procedures
- Compared activity reports to actual new cases on the JPAS
- Reviewed 'Justice Fee Exception List' to determine reason for uncollected fees
- Reviewed credit card activity for accurate and timely posting to the JPAS

Statistical

During fiscal year 2010 the justice court processed:

- 25,449 computer receipts totaling \$2,522,659
- 11,766 class C misdemeanors (includes 7,454 automated traffic filings)
- 2,336 civil/small claims
- 2,711 eviction cases

Findings/Observations

Cash Management

Receipts- Computer / Manual - Review of 25,449 computer receipts including 112 (less than 1% of population) voided computer receipts and approximately 300 manual receipts including two voided manual receipts revealed material compliance. Responses to the Internal Control Questionnaire (ICQ) indicate separate cash drawers are not maintained when other staff assist or relieve the bookkeeper.

Disbursement/Reconciliation – Review of special fund activity revealed old case balances totaling approximately \$267,000 (including approximately \$250,000 in cash bonds over four years old) 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.

Assessment/Distribution - Review of 40 cases and corresponding computer receipts (319 fee code entries) for compliance with statutorily required court costs, fees and fine revealed material compliance. Response to the Internal Control Questionnaire revealed the Court Costs and Fine fields on the Docket screen are not updated on dismissed cases including administrative dismissals.

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 ten (10) active warrants or capias on the Constable's warrant system for cases: without calculated balances due; with time served; dismissed; and/or on cases marked disposed on the JPAS Docket screen. All ten (10) warrants were subsequently recalled / returned to the court. All court employees are authorized to issue and recall warrants.

RECOMMENDATIONS

Cash Management

Receipts – Computer / Manual – Continue existing receipt issuance practices. Separate cash drawers should be maintained by all clerks receipting payments and funds should be balanced prior to combining with other receipted funds.

Disbursement/Reconciliation - A management plan (including reconciling the County's General Ledger and the court's special fund bank account) should be developed and implemented to periodically review the detailed special fund report in order to clear old items on disposed cases in

accordance with unclaimed property statutes. Cash bonds should be forfeited in accordance with Code of Criminal Procedure, § 22.18.

Assessment/Distribution – Monitor assessment, collection, and prorating of court costs, fines, and fees in compliance with applicable state laws including Code of Criminal Procedure Chapter 102 and Local Government Code Chapter 133 or Commissioners Court orders and applicable fee schedules based on the offense date. 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. and as fine amounts are reduced by the Judge.

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. Separation of duties should be established limiting (through system security access) staff assigned to recall warrants. Warrant exception report developed by IT Services should be reviewed on an ongoing basis.

CURRENT FINDINGS/OBSERVATION AND RECOMMENDATIONS

For additional information, refer to templates 10-JP2.1-01-01 thru 10-JP2.1-04.

Summary

The report is intended for the information and use of the department. While we have reviewed internal controls and financial reports, this review will not necessarily disclose all matters of a material weakness. It is the responsibility of the department to establish and maintain effective internal control over compliance with the requirements of laws, regulations, and contracts applicable to the department.

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

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



Finding Number: 10-JP2.1-01-01
Date: April 29, 2011
Audit: Justice of the Peace 2-1 Audit FY 2010
Auditor(s) Assigned: YA

<p>Finding:</p>	<p>Receipts Review of 25,449 computer generated receipts including a complete review of 112 voided computer receipts, a sample review of approximately 300 manual receipts including 2 voided manual receipts, a complete review of receipt continuity, testing of voiding procedures for proper accounting and internal controls, and a sample review of Daily Receipts Log revealed material compliance with proper receipting procedures except:</p> <ul style="list-style-type: none"> • One receipt did not contain an explanation for voiding noted on the receipt <p>Responses to the Internal Control Questionnaire (ICQ) revealed:</p> <ul style="list-style-type: none"> • The back-up bookkeeper does maintain a separate cash drawer
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper No. 5B voided computer receipts.</p> <ul style="list-style-type: none"> • Receipts voided due to the incorrect amount accounts for approximately 26% of all voids. • Receipts voided due to the incorrect case number accounts for approximately 10% of all voids. • Receipts voided for other various reason accounts for approximately 64% of all voids. <p>Review of ICQ responses</p>
<p>Condition: (Describe the current condition)</p>	<p>Cash payments received by the counter clerks are counted in the presence of the payer. Payments made over the counter and supporting documentation are provided by the counter clerks to the bookkeeper or back-up bookkeeper for receipting. Cash is recounted by the bookkeeper or back-up bookkeeper prior to the generation of the computer receipt with change noted. Check/money order payments are consistently reviewed for correctness by comparing the numeric and written/legal amounts on the check and payer name to the case number, case style, and amount due on the case prior to the generation of the computer receipt. The JPAS is accessed for generating a computer receipt to the appropriate case number and the payment information is entered by the bookkeeper or back-up bookkeeper. The computer receipt is printed and reviewed by the bookkeeper or back-up bookkeeper for accuracy prior to submitting to the customer by the counter clerk. If errors are identified, the original computer receipt and copy is voided with an explanation consistently noted. Computer receipts and any change due from cash payments are provided to the customers by the counter clerks. During the afternoon each business day prior to closeout, the computer receipts are totaled and compared to the funds on hand and system control totals by the bookkeeper with a second count completed by the back-up bookkeeper or chief clerk. Manual receipts are issued during the balancing process. Corrections are made when the payment type is incorrectly recorded, the check amount is not correctly received, or other errors are identified. Computer receipts issued after the cut-off are included with the next business day's deposit.</p> <p>Document Direct reports are reviewed by the bookkeeper each morning for automated computer receipt postings created overnight from credit card payments processed over the Internet. Intent of the review is to validate accuracy of fee type breakdown and for complete posting of Internet payments. In the event of an identified fee code distribution error, the computer receipt is voided in the JPAS by the bookkeeper. However, no hard copy of a receipt exists for receipts generated through the automated process. The bookkeeper will</p>



	enter the correct fee code breakdown and generate a new computer receipt with the total amount matching the confirmation received by the customer.		
Criteria: (Describe the optimal condition)	Best practices regarding receipt control procedures require that: <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 refunds due. • Receipts should not be altered, but rather properly voided and affixed with a reason for the void, with retention of all voided copies. • The chief clerk should periodically review the exception reports and transaction logs (especially with respect to receipt deletions, lowered amounts, and payment type changes) to insure that the explanation for the deletions is documented and reasonable. • Assigned duties for cash controls are adequately separated. • Corrections are reviewed and approved by the chief clerk. • 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. 		
Cause: (Describe the cause of the condition if possible)	N/A		
Effect: (Describe or quantify any adverse effects)	Inability to affix responsibility in the event shortages occur.		
Recommendation: (Describe corrective action)	<ul style="list-style-type: none"> • Separate cash drawers should be maintained for all clerks receipting payments including balancing receipted funds prior to combining with other receipted funds. A proper segregation of duties reduces the risk of misappropriated funds and establishes a clear line of liability in the event losses occur. • Continue existing receipt issuance practices. 		
Responsible Department or Organization:	Justice of the Peace 2-1		
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: _____ Date: _____
Comments:			
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 10.JP2.1-01-02
Date: April 29, 2011
Audit: Justice of the Peace 2-1 Audit FY 10
Auditor(s) Assigned: YA

<p>Finding:</p>	<p>Special Fund Transactions: Reconciliation and review of special fund activity (including 165 special funds checks issued during FY 2010), 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 \$267,414 of \$356,937 system balance as of September 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. Status: Unclaimed Funds check totaling approximately \$3,973 was issued on 9/30/2010. • Forfeiture proceedings not initiated against defendants to forfeit cash bonds when defendants fail to appear (approximately \$250,907 in cash bonds are over four years old).
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper No. 6C review of special fund activity</p>
<p>Condition: (Describe the current condition)</p>	<p>Data source for disbursement activity is request forms, daily special fund deposit reports, and JPAS (when date cards are updated by bookkeeper) detailed monthly special fund balance reports. Balances available to disburse consist of case overpayments, judgments paid into the registry of the court, cash bonds, and service fees for law enforcement agencies without designated fee codes for automated disbursements. Current special fund activity on the JPAS reports is reviewed by the bookkeeper for identification of eligible disbursements. Case jackets are pulled and postings to the JPAS are reviewed to determine the proper payee and amount. To generate disbursements, the bookkeeper prepares and saves a special fund disbursement file to a designated computer drive on an ongoing basis, based on a review of new daily special fund activity by case/receipt. The electronic file is submitted to the County Auditor/County Treasurer for processing, check printing, and mailing. The electronic file reflects details of disbursement. Subsequently, the bookkeeper updates the disbursement information to the JPAS, posting the check number, check amount, and date, but does not reconcile to the general ledger or to the bank. The JP office relies on the County Auditor for reconciliation to the general ledger and on the County Treasurer for bank reconciliations.</p> <p>Limited research of old case balances (approximately \$267,414 of \$356,937 balance as of September 2010 over three years old) remaining in the special fund account 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 made to the appropriate parties in a timely manner. <p>Bond forfeiture proceedings should be initiated in accordance with Code of Criminal Procedure Chapter 22 when defendants, who post a cash bond, fail to comply with promise to appear before the court.</p>



	<p>Inactive case balances should be reviewed in accordance with unclaimed property statutes, V.T.C.A., Property Code, § 72 and § 76, and escheated either to the County Treasurer (if \$100 or under) or the State of Texas (if over \$100).</p>		
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Limited staff time to research old items.</p>		
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Deferred research:</p> <ul style="list-style-type: none"> • Delayed disbursements to entities/individuals entitled to funds. • Penalties from the State for not following escheat statutes may be assessed if not corrected. <p>An action by the state to forfeit a bail bond under Code of Criminal Procedure, § 22.18 must be brought not later than the fourth anniversary of the date the principal fails to appear in court.</p>		
<p>Recommendation: (Describe corrective action)</p>	<p>A management plan including reconciling GL and bank account should be developed and implemented to periodically review the detailed special fund report in order to clear old items on disposed cases.</p> <p>Escheat analysis and stale dating should be managed in accordance with unclaimed property statutes, V.T.C.A., Property Code, § 72 and § 76. (see website: http://www.window.state.tx.us/up/forms.html)</p> <p>Cash bonds should be forfeited in accordance with Code of Criminal Procedure § 22.</p>		
<p>Responsible Department or Organization:</p>	<p>Justice of the Peace 2-1</p>		
<p>Management's Response:</p>	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	<p>Respondent: _____</p>
<p>Comments:</p>	<p>Date: _____</p>		
<p>Disposition:</p>	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 10.JP2.1-01-03
Date: April 29, 2011
Audit: Justice of the Peace 2-1 Audit FY 2010
Auditor(s) Assigned: YA

<p>Finding:</p>	<p>Fine/Fee Assessments & Docket Screens Review of 40 computer receipts (319 fee code entries) for appropriate assessment and collection of court costs, fines, and fees and accurate posting to the Justice of the Peace Accounting System revealed:</p> <ul style="list-style-type: none"> • Three \$25 time payment fees were not collected • Three \$5 sheriff fees (code 01) were posted to constable fees (code 02-2) • One \$5 DART fee (code 29) was posted to constable fees (code 02-2) <p>Responses to the Internal Control Questionnaire (ICQ) indicate staff does not update court costs and fine fields on the Docket screen when case dismissals occur including administrative dismissals.</p>
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper 5E review of fees assessed and receipted JP Court Assessment Grid Review of ICQ</p>
<p>Condition: (Describe the current condition)</p>	<p>The Justice of Peace Accounting System lacks automated assessment and partial payment distribution functions. Pre-assessed court costs and fine amounts are posted to the JPAS Docket screen by justice court (or populated via automated traffic case filings) staff based on state statutes in effect at the time of the offense.</p> <p>Additional court costs may be manually assessed with the JPAS Court Costs field on the Docket screen updated by the court clerks and the bookkeeper for time payment fees when payment plans are established, transaction fees when payments are presented, and warrants and/or capiases fees as each paper is issued. Other manual adjustments by court clerks or the bookkeeper to the JPAS Court Costs and Fine fields on the Docket screen may occur when defendants present proof of registration, inspection, or a valid driver's license in conjunction with payment of an administrative fee and dismissal of the case.</p> <p>Proof of insurance will result in dismissal of "no insurance" cases without payment of an administrative fee and the JPAS Court Costs and Fine fields on the Docket screen are inconsistently updated to reflect no fee due. Defendants appearing before the court may receive a reduced fine from the Judge with the judgment reflecting a fine less than the pre-assessed amount, requiring the court clerks or bookkeeper to update the JPAS Fine field on the Docket screen. Other defendants may request and be approved for a driving safety course (defensive driving) with court clerks or the bookkeeper updating the JPAS Court Costs field on the Docket screen by adding an additional \$10 administrative fee to the standard moving violation court costs amount (updating the Docket screen to reflect DSC for reporting to Austin does not occur until proof of course completion is presented to the court along with a copy of insurance and an official driving record from DPS) and requiring payment at the time of request. Other defendants may request and receive deferred adjudication from the court which requires full payment of the court costs for the offense and payment of a "special expense" set by the Judge. The "special expense" in lieu of the fine may not exceed the maximum amount of the fine for the offense. Adjustments are required to the JPAS Docket screen fields by court clerks or the bookkeeper to reflect deferred adjudication including noting a date in the Deferred Adjudication judgment date field.</p> <p>Prior to receipting payments, the bookkeeper or chief clerk reviews the JPAS payment history screen for prior payments and the case jacket and JPAS Docket screen for accuracy of amounts due including Court Costs, Fine/Special Expense, FTA Fee, and/or Delinquent Collection Fee. During the receipting process, the bookkeeper, backup bookkeeper, or chief clerk must perform a modified manual cost allocation process to record payments to each fee type.</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</p>



	<p>based on offense date and offense type. Once collected, each fee should be posted to the proper JPAS fee type and paper type. Paper types for designated traffic programs should be used when recording payments on traffic cases. 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>		
Cause: (Describe the cause of the condition if possible)	<p>Inadequate JPAS system functionality Clerical error.</p>		
Effect: (Describe or quantify any adverse effects)	<p>Incomplete collection of court costs for the State of Texas and/or Dallas County. Incorrect distribution/disbursement of funds to the State of Texas, Dallas County, and/or other governmental entities requiring additional time to correct posting.</p>		
Recommendation: (Describe corrective action)	<p>Continue to monitor assessment, collection, and prorating of court costs fines, and fees in compliance with applicable state laws including Code of Criminal Procedure Chapter 102 and Local Government Code Chapter 133 or Commissioners court orders and applicable fee schedules based on the offense date and offense type for criminal offenses and file date for civil type cases.</p> <p>JPAS Docket screen posting procedures should include:</p> <ul style="list-style-type: none"> • Updating Docket screens as: cases are filed; warrants or capiases are issued; pleas are entered; court dates are set; cases are dismissed, judgments or deferred adjudications are ordered; defensive driving is authorized; time payment plans are authorized; cases are disposed; etc. • Completing electronic Dockets in compliance with Vernon's Ann., CCRP, § 45.017. <p>Pursue new Justice of the Peace system with improved features</p>		
Responsible Department or Organization:	Justice of the Peace 2-1		
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: _____ Date: _____
Comments:			
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 10-JP2.1-01-04 Warrants, Capias, and Capias Pro Fine
Date: 2/1/2012
Audit: Justice of the Peace 2-1 Audit FY 2010
Auditor(s) Assigned: YA/TM

<p>Finding:</p>	<p>Warrants, Capias, and Capias Pro Fine Review of 10 cases from the Justice of the Peace 2-1 Collection Referral Report for adequate collection procedures on cases referred to delinquent collection law firm, review of IT Services Active Warrants on Disposed Cases Report dated 2/21/2011, review of 10 cases on time payment plans, review of 10 cases with final judgment, and review of 40 cases from the active warrants list (approximately 28,000 active warrants or capias as of 8/20/2010) 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"> • 10 active warrants on WX50 for disposed cases (as of 2/21/2011) Status: The ten warrants have been recalled and removed from active status by the Constable. • The court established a collections process for time payment plan cases as required by the Office of Court Administration (OCA) Collections Improvement Program. The Office of Budget and Evaluation (OBE) has provided one designated collection clerk for each court. • All clerks are authorized to issue and recall warrants.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper 7A.1, 7C, 7C, 7D, and IT Services Active Cases on Disposed Cases Report and responses to ICQ</p>
<p>Condition: (Describe the current condition)</p>	<p>In response to the OCA and Senate Bill 1863 (enacted by the 79th Legislature in 2005), the court established procedures for defendants requesting time payment plans. These procedures include but are not limited to: defendant completing a personal data form when requesting time to pay, interview of defendant by the court collection clerk, defendant signing a payment agreement, defendant's phone numbers and references verified by court collection clerk, phone calls and delinquent collection notices sent by the court collection clerk for missed payments based on non-system logs maintained by the court collection clerk, and a pre-warrant notice sent by the court collection clerk when a defendant defaults on a payment plan including a second call made by the collection clerk prior to issuing a warrant.</p> <p>Warrants including alias warrants are issued by the court and signed by the Judge when defendants do not appear or do not comply with the terms of release. The issuance date is recorded to the JPAS Docket screen by the court staff. A notice of show cause hearing is issued by court staff when defendants do not satisfy the terms of the judgment including payment of fine and court costs. Criminal process is sent to the constable's office for service.</p> <p>Returned/recalled dates are recorded to the JPAS as warrants and/or capias are returned from law enforcement agencies by court clerks, but process verification is problematic. Systems are not linked, lack warnings, and when payments are made in full, defendants appear, defendants comply with orders of the court, etc., the court's employees transmits recall notices to the appropriate law enforcement. No separation of duty procedure is established for issue/recall of warrants.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>In accordance with state statutes and at judge's discretion, warrants/capias should be issued within a reasonable time frame to further enhance the court's collections process. All warrants should be recalled when a defendant makes proper disposition of court costs & fines by payments made, jail time served, community service or other disposition such as appeal of the case.</p> <p>Best practices for internal control require separation of assigned duties for personnel authorized to issue and/or recall warrants.</p> <p>Docket screen procedures recommended by the County Auditor in document titled 'Standard Procedures for Recording Misdemeanor Information to the Docket Screen' should be followed when recording entries to the court's official electronic docket which is governed by Code of</p>

	<p>Criminal Procedure, § 45.017. JPAS Docket screens should be updated as additional case activity occurs including but not limited to warrant/capias issuance/recall/return, jail time served, dismissed dates, deferred adjudication dates, judgment dates, assessment of additional court costs and/or changes in fine/special expense amounts as ordered by the judge. The disposed flag field should be marked with an “X” when the case has reached final disposition, including dismissals, appeals to the County Court of Criminal Appeals, jail time served for satisfaction of fine and court costs, payment in full for satisfaction of fine and court costs.</p> <p>In accordance with Code of Criminal Procedures §45.041, the judgment and sentence, in case of conviction in a criminal action before a justice of the peace or municipal court judge, shall be that the defendant pays the amount of the fine and costs to the state. The justice or Judge may direct the defendant to pay: (A) the entire fine and cost when sentence is pronounced; (B) the entire fine and cost at some later date; or (C) a specified portion of the fine and costs at designated intervals.</p> <p>In accordance with Code of Criminal Procedure, Art. 103.0033 (c) Unless granted a waiver under Subsection (h), each county and municipality shall develop and implement a program that complies with the prioritized implementation schedule under Subsection (h). A county program must include district, county, and justice courts.</p> <p>(d) The program must consist of:</p> <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 office in cooperation with the comptroller. The report must be in a form approved by the office in cooperation with the comptroller.</p> <p>(j) The comptroller shall periodically audit counties and municipalities to verify information reported under Subsection (i) and confirm that the county or municipality is conforming with requirements relating to the program. The comptroller shall consult with the office in determining how frequently to conduct audits under this section.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Warrant /capias not returned from Constable/ Sheriff offices Inadequate system exception reporting Clerical error</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Liability to County for persons arrested in error.</p>
<p>Recommendation: (Describe corrective</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

action)	<p>conditions of release, or default on payment terms. Show cause hearings should be set when defendants default on payment plans.</p> <ul style="list-style-type: none"> • 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>Continue established payment plan procedures and monitor in accordance with Code of Criminal Procedure, Art. 103.0033.</p> <p>Pursue new system with improved features.</p>
Responsible Department or Organization:	Justice of the Peace 2-1
Management's Response:	<input type="checkbox"/> Agree <input type="checkbox"/> Disagree Respondent: _____ Date: _____
Comments:	
Disposition:	<input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration