



DALLAS COUNTY COUNTY AUDITOR

Memorandum

TO: Honorable Judge Thomas Jones
Justice of the Peace, Precinct 1, Place 1

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

SUBJECT: Review Performed on Justice of the Peace, Precinct 1, Place 1 for Fiscal Year 2010

DATE: Issued February 29, 2012
Released May 15, 2012

Scope

A review was performed in accordance with statutory guidelines on the records and reports of Justice of the Peace, Precinct 1, 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
- Reviewed outstanding warrant reports for appropriateness of active warrants
- Traced issuance of bad check actions to the criminal fee dockets to confirm the filing of the cases, collections of assessed fines and costs, or the issuance of arrest warrants
- Reviewed time and attendance records for proper posting and compliance with County policies and procedures
- Compared activity reports to actual new cases on the JPAS
- Reviewed 'Justice Fee Exception List' to determine reason for uncollected fees
- Reviewed credit card transactions and processes

Statistical

During fiscal year 2010, the justice court processed:

- 52,686 computer receipts totaling \$7,6,37,154
- 81,377 class C misdemeanor cases (including 79,782 traffic case filings)
- 1,226 civil/small claim cases
- 7,196 eviction cases

FINDINGS

Cash Management

Cash Count / Depositing – Cash shortages, counterfeit bills, and altered receipts were noted totaling \$359 shortage. Refer to interim report released on May 12, 2010 due to the critical nature of cash control procedures.

Receipts - Computer / Manual - Review of 52,686 computer receipts including 338 (less than 1% of population) voided computer receipts and approximately 210 manual receipts including seven voided manual receipts revealed 22 voided computer receipts missing the original or duplicate receipt copy. Eight of the 22 voided receipts were not replaced or replaced for lower amounts totaling \$130 less in cash and \$262.30 less in checks. Responses to the Internal Control Questionnaire (ICQ) indicate separate cash drawers are not maintained when other staff assist or relieve the bookkeeper.

Assessment/Distribution - Review of 39 cases and corresponding computer receipts (344 fee code entries) for compliance with statutorily required court costs, fees and fine revealed: limited instances of collection, assessment, or posting errors and court costs on automated traffic case filings did not consistently include the new .10 cent TCLEOSE fee, which became effective January 1, 2010, due to the vendor not updating the court costs tables for the provided handheld devices, timely. Ongoing desk review noted limited instances of defendants paying \$50 warrant fees prior to conviction/deferred disposition pending subsequent court appearances including instances of receipt comments referencing 'bond'. Responses 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.

Disbursement/Special Fund Reconciliation – Review of special fund activity revealed: three checks disbursed for \$100.20 more than available funds, one special fund check not posted, six \$71 marriage license fees incorrectly receipted to fee type '07', and case balances totaling approximately \$584,671 (including approximately \$154,750 in cash bonds over four years old) remain in the special fund account as of September 30, 2010 without research for disbursement to the applicable party (including approximately 13,350 \$5 citation issuance fees) 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 one active capias on the Constable's warrant system without a calculated balance due. All court employees (including temporary agency employees) are authorized to issue and recall warrants.

Civil Fee Dockets – Limited review of eleven civil/small claims/eviction cases on the "justice fee exception list" report and JPAS revealed: four case numbers created in error; one case filed with a pauper's affidavit not documented on the JPAS Docket screen; and one eviction case filed with 742a service approved and default judgment rendered without payment of filing or service fees or reason being documented on the Docket screen. Unpaid filing and service fees on cases filed by the Dallas Housing Authority (DHA) between FY1999 and FY2004 total \$67.

Credit Card Process – Review of credit card transactions and procedures revealed twenty-three credit card transactions dated March 5, 2010 were not receipted to the JPAS until March 18, 2010.

Other/Miscellaneous

Time and Attendance – Employees take fifty minutes for lunch with no breaks.

Security/Administrative – Review of ICQ responses revealed: JPAS logs are not periodically reviewed by justice court supervisors; case index reports are not reviewed for skips or deletions; and staff do not log out of the JPAS or Forvus when leaving their desk.

Response: Since the receipt of the draft report, all clerks have been instructed to log out of the JPAS or Forvus when leaving their desk.

RECOMMENDATIONS

Cash Management

Receipts - Computer / Manual - 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. Funds should be properly secured at all times. Receipts should never be altered, but properly voided. All copies of a void receipt should be retained, clearly marked "void", and affixed with a reason for the void. Separate cash drawers should be maintained by all clerks receipting payments and funds should be balanced prior to combining with other receipted funds.

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. Warrant fees should be assessed in accordance with Vernon's Ann., CCrP., § 102.011(a) (2) and bonds set by the judge in accordance with Vernon's Ann., CCrP., § 45.016. 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.

Disbursement/Special Fund Reconciliation - A management plan (including reconciling the County's General Ledger and the court's special fund bank account) should be developed and implemented to periodically review the detailed special fund report in order to clear old items on disposed cases in accordance with unclaimed property statutes, V.T.C.A., Property Code, § 72 and § 76. Cash bonds should be forfeited in accordance with Code of Criminal Procedure, § 22.18. Funds should be recovered from the party overpaid or a funding source should be identified for all overpayments and erroneous payments.

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. Continue to review warrant exception report developed by IT Services.

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 the assistance of the District Attorney.

Credit Card Process - Credit card transactions not part of the automated payment posting file should be promptly receipted within three business days of appearing on the settlement report for inclusion with the check deposit submitted to the County Treasurer.

Other/Miscellaneous

Security/Administrative - Supervisory staff (as part of management oversight) should perform ongoing review of JPAS system reports and logs for accuracy and appropriateness. Staff leaving the work area should sign-out from all computer applications.

CURRENT FINDINGS/OBSERVATION AND RECOMMENDATIONS

Findings template numbered 10-JP1.1-02-01 thru 06 are attached. Court responses are incorporated into the templates.

Additional Court Response: The court's responses are intended to express this court's willingness to work with the county's audit department in an effort to address and review all internal controls and financial procedures to identify any material weaknesses and implement the auditor's recommendations in order to strengthen internal control, eliminate harmful errors and require compliance with Dallas County Policies and Procedures.

Summary

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

Emphasis on outlined procedures should provide for improved departmental processes. 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 a new justice court system. Adherence to and follow-through with the report recommendations and ongoing dialogue between the court and audit staff should strengthen internal control and compliance with Dallas County policies and procedures. This report will stay open pending resolution of overpayments.

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



Finding Number: 10-JP1.1-02-01
Date: 6/20/2011
Audit: Justice of the Peace 1-1 FY2010
Auditor(s) Assigned: YA

<p>Finding:</p>	<p>Receipts Review of 52,686 computer generated receipts including a complete review of 338 voided computer receipts, a sample review of approximately 210 manual receipts including seven 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"> • 22 voided computer receipts were missing the original or duplicate copy <ul style="list-style-type: none"> ○ 20 of the 22 voided receipts were not marked "void" ○ 21 of the 22 voided receipts did not contain an explanation for voiding noted on the receipt ○ Eight of the 22 voided receipts were not replaced or replaced for lower amounts <ul style="list-style-type: none"> ▪ One cash receipt replaced for \$100 less ▪ Two cash receipts for \$30 each not replaced ▪ Two check receipts for \$48.90 and \$155, respectively, not replaced ▪ Three check receipts replaced for amounts of \$129.10, \$39, and .30 cents less than the original receipts • Nine receipts were skipped in the sequence/did not print without being documented <ul style="list-style-type: none"> ○ Eight of the nine receipts were replaced for the same or higher amount ○ One of the nine receipts was replaced for \$7.50 less cash • \$100 cash deposit shortage reportedly as the result of an error in providing change to a customer Resolved. Customer returned to the court two business days later and repaid \$100 • One out of balance deposit due to receipt issued for \$30 less than check amount Resolved. IT Services corrected. <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>Work paper No. 5A&B – Review computer and manual receipts. 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 is 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. If errors are identified, the original computer receipt and copy is voided with an explanation inconsistently noted. Computer receipts and any change due from cash payments are</p>



	<p>provided to the customers by the bookkeeper or back-up bookkeeper.</p> <p>Bookkeeper is relieved at lunch by back-up bookkeeper or supervisor. A separate cash drawer is not maintained during the lunch period.</p> <p>A mid-day count is performed (as part of accounting and control procedures established by the Judge to more timely identify and address issues).</p> <p>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. Corrections are made when the payment type is incorrectly recorded, the check amount is not correctly receipted, or other errors are identified. Computer receipts issued after the cut-off are included with the next business day's deposit.</p> <p>The following business day, funds on hand are confirmed as balancing to the JK98 totals. A second person verifies and signs off on the deposit along with the bookkeeper. The deposit is sealed and stored in the safe pending courier pickup. The deposit is submitted to the County Treasurer through the courier.</p> <p>Document Direct reports are reviewed by the bookkeeper each morning for automated computer receipt postings created overnight from credit card payments processed over the Internet. Intent of the review is to validate accuracy of fee type breakdown and for complete posting of Internet payments. In the event of an identified fee code distribution error, the computer receipt is voided in the JPAS by the bookkeeper. However, no hard copy of a receipt exists for receipts generated through the automated process. The bookkeeper will enter the correct fee code breakdown and generate a new computer receipt with the total amount matching the confirmation received by the customer.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>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 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.
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Instances of recommended accounting procedures for receipts not followed.</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Potential revenue loss for Dallas County and the State of Texas. Inability to affix responsibility in the event shortages occur.</p>
<p>Recommendation: (Describe corrective)</p>	<p>Cash handling and control procedures should be updated to include:</p>



<p>action)</p>	<ul style="list-style-type: none"> • Receipts should not be altered, but properly voided and affixed with a reason for the void with retention of all voided copies. • Cash tendered should be counted in the presence of the payer prior to the generation of the receipt. Receipts should be verified for accuracy of amount before issuing to a customer. • Balance the deposit, receipts, system control totals, cash drawer, and change fund daily with separate count and sign-off by supervisory staff. • Provide separate cash drawers for the bookkeeper, back-up bookkeeper, and others assisting in receipting duties. Balance each drawer separately prior to combining with other receipted funds. A proper segregation of duty reduces the risk of misappropriated funds and establishes a clear line of liability in the event losses occur. 				
<p>Responsible Department or Organization:</p>	<p>Justice of the Peace 1-1</p>				
<p>Management's Response:</p>	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	<p>Respondent:</p>	<p>Honorable Judge Thomas G. Jones</p>	<p>Date: 5/11/2012</p>
<p>Comments:</p>	<p>The recommendations for cash handling and control procedures have been reviewed, accepted, and implemented. For better and tighter cash management, separate cash drawers are maintained by the bookkeeper and the backup bookkeeper as recommended in the audit report. Additionally, inter-office training is conducted bi-monthly with emphasis on the receiving and receipting of funds and proper handling of all receipts manual and computer generated. As a result, voiding procedures and proper accounting and internal controls have been strengthened and improved.</p>				
<p>Disposition:</p>	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 10-JP1.1-02-02
Date: 6/20/2011
Audit: Justice of the Peace 1-1 FY2010
Auditor(s) Assigned: YA

<p>Finding:</p>	<p>Fine/Fee Assessments & Docket Screens Review of 39 computer receipts (344 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 (JPAS) revealed:</p> <ul style="list-style-type: none"> • One case paid on or after 31st date after judgment without assessment of time payment fee • Sixteen (13 of the 16 were automated web credit card receipt postings) \$.10 civil justice fees not assessed on moving violations (including some as the result of delayed court costs table updates in the traffic ticket handheld devices) • Five deferred adjudication fees totaling \$776.70 were posted to fine (fee type 03) • Two warrant fees collected without indication of warrant issuance on the JPAS Docket screen (IBC cases). • Two \$2 Judicial Support fees not assessed (IBC cases filed/Docket screen updated by DA Hot Check section) • One \$5 ticket issuance fee posted to the wrong fee type • Three automated web credit card receipt postings erroneously included a \$25 time payment and a \$25 child safety amounts rather than the \$50 constable warrant fee • One case fine and costs totaling \$94 erroneously posted as DART fees (fee type 29) and the \$5 ticket issuance fee posted to the special fund (fee type 07) <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>Work paper 5E Assessment of fees</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</p>



	<p>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 based on offense date and offense type.</p> <p>Once collected, each fee should be posted to the proper JPAS fee type and paper type. 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>					
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Delayed court costs table updates by the vendor providing the handheld devices. Inadequate JPAS system functionality Clerical error.</p>					
<p>Effect: (Describe or quantify any adverse effects)</p>	<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>					
<p>Recommendation: (Describe corrective action)</p>	<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. Adjust fine amounts when automated traffic case filing court costs are incomplete or inaccurate.</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>					
<p>Responsible Department or Organization:</p>	<p>Justice of the Peace 1-1.</p>					
<p>Management’s Response:</p>	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	<p>Respondent:</p>	<p>Honorable Judge Thomas G. Jones</p>	<p>Date:</p>	<p>5/11/2012</p>



Comments:	The court acknowledges the audit findings and agrees to adhere to and implement the recommendations of the County Auditor. The finding related to the new .10 cent TCLEOSE fee has been corrected. The court cost and fine fields on the Docket screen are now updated on all dismissed cases.		
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 2010-JP1.1-02-03
Date: 6/20/2011
Audit: Justice of the Peace 1-1 FY2010
Auditor(s) Assigned: YA

<p>Finding:</p>	<p>Accounts Receivable: Review of accounts receivable, 11 civil/small claims/eviction cases from the Justice Fee Exception report, and the Daily Fee Log revealed:</p> <ul style="list-style-type: none"> • One case filing fees posted to the wrong case. Status: Corrected June 6, 2011. • One case transferred from another county dismissed when the justice court did not receive payment for filing fees. • Four JPAS case numbers were created in error. Data entry error on next number in sequence. Status: Postings recorded to the valid case numbers. • One pauper’s affidavit case comment dated a year after the file date. • One eviction case Docket screen reflects 742A service approved and default judgment rendered without collection of filing fees. <p>Dallas Housing Authority (DHA) cases are no longer filed at JP 1-1. Prior years’ receivable balance owed by DHA totaling \$4,829 remained outstanding as of September 30, 2010. Status: As of September 30, 2011, the balance owed by the DHA totaled \$67.</p>
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpapers 8A, 9B, and 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 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>Billing notations are not reflected on the case Docket comment screen. System reports are not available within JPAS to track unpaid balances.</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 claims cases filed by non-governmental entities and individuals except for those individuals with approved affidavits of indigence on file or those entities listed under Civil Practices and Remedies § 6.001, 6.002, and 6.003.</p> <p>Texas Rules of Civil Procedure, RULE 145. AFFIDAVIT ON INDIGENCY (a) Affidavit. In lieu of paying or giving security for costs of an original action, a party who is unable to afford costs must file an affidavit as herein described. A "party who is unable to afford costs" is defined as a person who is presently receiving a governmental entitlement based on indigency or any other person who has no ability to pay costs. Upon the filing of the affidavit, the clerk must docket the action, issue citation, and provide such other customary services as are provided any party.</p> <p>Filing fees should be collected on cases transferred from courts outside of Dallas county under Rule of Civil Procedure, No. 89. <http://www.supreme.courts.state.tx.us/rules/trcphome.asp>.</p>		
<p>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. Weak system functionality Clerical error</p>		
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Potential revenue loss for Dallas County and State of Texas. System extracts do not include indigent status. Inhibits cost recovery if the plaintiff's claim is upheld.</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. Collection of unpaid court costs and service fees should be pursued with assistance through the District Attorney.</p>		
<p>Responsible Department or Organization:</p>	<p>Justice of the Peace 1-1</p>		
<p>Management's Response:</p>	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	<p>Respondent: Honorable Judge Thomas G. Jones Date: 5/11/2012</p>
<p>Comments:</p>	<p>The above recommendations have been implemented and the supervisors have been charged with the responsibility of demanding continued compliance by this court's staff.</p> <p>The supervisor's goal is to reduce and/or eliminate the type of errors listed in the audit report. Much of it is occurring due to the inattention to detail and the system's check and balance procedures are not being followed as instructed.</p>		
<p>Disposition:</p>	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 10-JP1.1-02-04
Date: 6/20/2011
Audit: Justice of the Peace 1-1 FY2010
Auditor(s) Assigned: YA

<p>Finding:</p>	<p>Special Fund Transactions: Reconciliation and review of special fund activity (including 179 special funds checks issued during FY2010), 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 \$264,734 of \$584,671 system balance as of 9/30/2010 over three years old) in the special fund have not been researched for disbursing to the applicable party (including over 13,350 \$5 citation issuance fees) and /or escheating to the County Treasurer or State Comptroller. <p>Status: Court clerk assigned to this project cleared few balances.</p> <ul style="list-style-type: none"> • One special fund check not posted to the JPAS • Three checks disbursed for \$100.20 more than available funds • Three checks were posted to the JPAS six days after issuance and one check was posted 1 ½ years after issuance. • 31 negative old case balances totaling \$2,886.70 remain uncorrected • Six \$71 marriage license fees receipted to Fee Type '07' should be '09' <p>Forfeiture proceedings not initiated against defendants to forfeit cash bonds when defendants fail to appear (approximately \$154,750 in cash bonds are over four years old).</p>
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Work paper No. 6B, and 6D – Review special fund activities</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 \$264,734 of \$584,671 system balance as of 9/30/2010 over three years old) remaining in the special fund account for disbursement or escheatment.</p>
<p>Criteria: (Describe the optimal)</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



<p>condition)</p>	<p>the JPAS. Fund balances must be reconciled against control records (GL and bank statement).</p> <ul style="list-style-type: none"> 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. Occasional processing exception.</p>						
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Deferred research:</p> <ul style="list-style-type: none"> Delayed disbursements to entities/individuals entitled to funds. Penalties from the State for not following escheat statutes may be assessed if not corrected. <p>Limited reconciliation:</p> <ul style="list-style-type: none"> Undetected posting errors resulting in potential for overpayment and unrecoverable losses. <p>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>Special fund procedures should include:</p> <ul style="list-style-type: none"> All checks issued, canceled, or stale dated posted accurately and timely to the JPAS and verified/reviewed by the chief clerk. Any delayed posting of disbursements, cancellation, stale dated checks, or corrections posted with the current date in order to ensure subsequent reports reflect the corrections. <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>A funding source should be identified for all overpayments, or funds should be recovered from the party overpaid.</p>						
<p>Responsible Department or Organization:</p>	<p>Justice of the Peace 1-1</p>						
<p>Management's Response:</p>	<table border="1"> <tr> <td><input checked="" type="checkbox"/> Agree</td> <td><input type="checkbox"/> Disagree</td> <td>Respondent:</td> <td>Honorable Judge Thomas G. Jones</td> <td>Date:</td> <td>5/11/2012</td> </tr> </table>	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Judge Thomas G. Jones	Date:	5/11/2012
<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Judge Thomas G. Jones	Date:	5/11/2012		
<p>Comments:</p>	<p>The court has incorporated the recommendations into its procedures for handling and processing special funds.</p> <p>Forfeiture proceedings have been increased against defendants that forfeit cash bonds.</p>						



	<p>The auditor states there are 31 cases that have not been corrected, but the case numbers have not been submitted. Once submitted, appropriate action will be taken for the identified cases. Based on the review of our files, we have reason to be the 31 cases have been addressed and corrected. Status: Listing of cases have now been provided.</p>		
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 10-JP1.1-02-05
Date: 05/16/2011
Audit: Justice of the Peace 1-1 FY 10
Auditor(s) Assigned: AT/YA

<p>Finding:</p>	<p>Credit Card Payment: Review of 69 credit card transactions and the associated JPAS postings revealed:</p> <ul style="list-style-type: none"> • Twenty-three transactions (33%) were posted to the JPAS system nine business days after the credit card transaction was processed. • 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 No. 13 review of credit card settlement report and conversation with chief clerk and bookkeeper</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. <u>Original credit card information will be placed in a locked file for two years prior to destruction in accordance with the Merchant Service Agreements. Any copies of credit card documentation placed in case jackets will have the credit card number redacted.</u> 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. <u>The bookkeeper reviews the ‘auto citation’ payment channel accepted (titled Settlement Report) report and compares to the JPAS for accuracy in fee code distribution.</u> 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 table) report and require research and manual posting for generation of a computer receipt.</p>



	<p>Valid transactions from the 'JP Court' precinct payment channel accepted (titled Settlement Report) report and the rejected 'auto citation' transaction mainframe report will be receipted by the bookkeeper to the JPAS as payment type 'check' due to JPAS limitations. Daily balancing of receipt activity will include credit card payments that appear on the accepted/settlement (previous day's activity prior to 11 PM) reports generated by court staff from the County's Intranet site.</p> <p>Cash will be counted and balanced to JPAS control cash totals. Checks will be totaled and added together with both accepted/settlement report totals and balanced to JPAS control check totals. The ending receipt for the balanced funds will be input to the JPAS and will 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>Standard accounting and system control procedures require daily reconciliation and balancing of collected funds with receipts promptly issued for the amount of funds tendered, all funds received properly secured, and deposited consistent with state law including V.T.C.A., L.G.C., § 113.022 and Vernon's Ann., C.C.P., § 103.004.</p> <p>E-Commerce requires information processing controls to test that transactions completed through computerized applications are valid, properly authorized, and completely and accurately processed and reported.</p> <p>Per <i>Dallas County General Policy for Use of Credit Card Transactions Policy</i>, any customer credit card numbers or security numbers from the back of the credit card received through the mail by the justice courts and used to process credit card transactions must be securely retained for 24 months after the transaction is processed through web access in a locked file cabinet with limited access. After 24 months, the credit card information should be destroyed or redacted. At no time should credit card information be left on desks or other work areas nor be filed in case jackets.</p> <p>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.</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Warrants/capiases may be issued on defendants who have made payments. Additional fees may be added to cases. Delayed revenue recognition.</p>



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. On-line payments should be posted to corresponding case docket no later than next business day. 					
Responsible Department or Organization:	Justice of the Peace 1-1					
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Judge Thomas G. Jones	Date:	5/11/2012
Comments:	The recommendations made have been implemented by this court.					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration			



Finding Number: 10-JP1.1-02-06
Date: 2/6/2012
Audit: Justice of the Peace 1-1 Audit FY 2010
Auditor(s) Assigned: YA/VO/TM

<p>Finding:</p>	<p>Warrants, Capias, and Capias Pro Fine Review of 10 cases from the Justice of the Peace 1-1 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 2/6/2012, review of 13 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 57,700 active warrants or capias as of 12/19/2010) 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"> • One active capias on WX50 for disposed case (as of 2/6/2012). • One warrant not returned to court timely from constable after payment in full. • All clerks (including temporary agency employees) are authorized to issue and recall warrants. <p>The court established a collections process for time payment plan cases as required by the Office of Court Administration (OCA) Collections Improvement Program. The Office of Budget and Evaluation (OBE) has provided one designated collection clerk for each court.</p>
<p>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</p>

	<p>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> <p>(1) a component that conforms with a model developed by the office and designed to improve in-house collections through application of best practices; and</p> <p>(2) a component designed to improve collection of balances more than 60 days past due, which may be implemented by entering into a contract with a private attorney or public or private vendor in accordance with Article 103.0031.</p> <p>(e) Not later than June 1 of each year, the office shall identify those counties and municipalities that:</p> <p>(1) have not implemented a program; and</p> <p>(2) are able to implement a program before April 1 of the following year.</p> <p>(f) The comptroller, in cooperation with the office, shall develop a methodology for determining the collection rate of counties and municipalities described by Subsection (e) before implementation of a program. The comptroller shall determine the rate for each county and municipality not later than the first anniversary of the county's or municipality's adoption of a program.</p> <p>(g) The office shall:</p> <p>(1) make available on the office's Internet website requirements for a program; and</p> <p>(2) assist counties and municipalities in implementing a program by providing training and consultation, except that the office may not provide employees for implementation of a program.</p> <p>(h) The office, in consultation with the comptroller, may:</p> <p>(1) use case dispositions, population, revenue data, or other appropriate measures to develop a prioritized implementation schedule for programs; and</p> <p>(2) determine whether it is not cost-effective to implement a program in a county or municipality and grant a waiver to the county or municipality.</p> <p>(i) Each county and municipality shall at least annually submit to the office and the comptroller a written report that includes updated information regarding the program, as determined by the office in cooperation with the comptroller. The report must be in a form approved by the office in cooperation with the comptroller.</p> <p>(j) The comptroller shall periodically audit counties and municipalities to verify information reported under Subsection (i) and confirm that the county or municipality is conforming with requirements relating to the program. The comptroller shall consult with the office in determining how frequently to conduct audits under this section.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Warrant /capias not returned from Constable/ Sheriff offices Inadequate system exception reporting</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Liability to County for persons arrested in error.</p>
<p>Recommendation:</p>	<p>Warrant and capias procedures should include:</p>

(Describe corrective action)	<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>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 1-1
Management's Response:	<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree Respondent: Honorable Judge Thomas G. Jones Date: 5/11/2012
Comments:	The recommendations made have been implemented by this court. Additionally, the bookkeeping department has reviewed and corrected the FTA and correction reports submitted by the Dallas County Audit Department.
Disposition:	<input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration