Memorandum

To: Honorable Judge Sandra Ellis
Acting Justice of Peace, Precinct 5, Place 1

From: Virginia A. Porter
County Auditor

Subject: Review Performed for Fiscal Year 2011

Date: Issued   February 29, 2012
Released   April 20, 2012

Scope

A review was performed in accordance with statutory guidelines on the records and reports of Justice of the Peace, Precinct 5, Place 1 for fiscal year 2011 during the term of Honorable Judge Carlos Medrano. Both Honorable Judge Sandra Ellis and Honorable Judge Juan Jasso served as visiting judges to the justice court until December 31, 2011. On January 1, 2012, Honorable Judge Sandra Ellis began serving the court on a full-time basis.

Review Procedures

Standard review procedures were followed to test the internal controls for cash, revenue, and other county assets. A random sampling of the total activity was selected for certain review steps based on risk, the dollar value of transactions, the volume of transactions, and noted internal control weaknesses. Testing involved a review of the JP Accounting System (JPAS) as well as case jackets.

A partial list of the review tests include:

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

Statistical

During fiscal year 2011, the justice court processed:

- 13,994 computer receipts totaling $1,909,390
- 23,497 class C misdemeanors cases (includes traffic, IBC, etc.)
- 1,172 civil/small claims cases
- 1,230 eviction cases

FINDINGS

Cash Management

Cash Count / Deposting – Cash count performed on April 6, 2011 revealed 59 unreceipted checks or money orders totaling $4,012.25 with the oldest dated to November 29, 2010. Responses to the Internal Control Questionnaire (ICQ) indicate separate cash drawers are not maintained when other staff assist or relieve the bookkeeper.

Receipts - Computer / Manual - Review of 13,994 computer receipts including 81 (less than 1% of population) voided computer receipts and approximately 58 manual receipts including one voided manual receipt revealed material compliance.

Assessment/Distribution - Review of 37 cases and corresponding computer receipts (310 fee code entries) for compliance with statutorily required court costs, fees and fine revealed limited instances of collection, assessment, or posting errors. Responses to the Internal Control Questionnaire revealed the Fine field on the Docket screen is not updated on dismissed cases including administrative dismissals.

Disbursement / Special Fund Reconciliation - Review of special fund activity revealed old case balances totaling approximately $70,754 (including approximately $51,500 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.

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 135 active warrants or capias on the Constable's warrant system for cases: without calculated balances due; with time served; dismissed; and/or on cases marked disposed on the JPAS Docket screen. **Status:** 118 warrants or capias were subsequently recalled / returned to the court. Eight court clerks are authorized to recall warrants.

Civil Fee Dockets – Limited review of thirteen civil/small claims/eviction cases on the "justice fee exception list" report and JPAS revealed: one case filed with a pauper's affidavit not documented on the JPAS Docket screen; one case filing and service fees posted to the wrong case; and one case filing and service fees not collected. **Status:** Posting errors were corrected. Case without payment of filing and service fees was dismissed.

Activity Report – Review of activity reports revealed material compliance.

Marriage License – Review of marriage license issuance and receipting revealed material compliance.

Credit Card Activity – Review of 4 credit card transactions, processing and receipting to the JPAS revealed material compliance.

Miscellaneous/Others
Time and attendance – Chief Clerk's time is recorded in advance to Kronos based on scheduled hours. Seven instances of leave taken posted to the wrong date.

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. 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. 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.

Processing/Reporting
Criminal Fee Dockets – JPAS Docket screens should be updated as warrants or capiases are issued, recalled, and/or returned. Outstanding warrants or capiases should be recalled timely when cases are dismissed or otherwise disposed, payments made in full, time is served, etc. Coordinate with constable's office to clear inappropriate active warrants or capias. Warrant exception report developed by IT Services should be reviewed on an ongoing basis. Separation of duties should be established limiting (through system security access) staff assigned to recall warrants.

Civil Fee Dockets – Reason for not collecting filing or service fees should be documented on the JPAS and case jacket.

Miscellaneous/Others
Time and Attendance – All start times, meal periods, end times, vacation time, sick time, holiday time, jury duty, compensatory time, overtime, etc. should be properly and timely posted to the Kronos time and attendance system in accordance with the Dallas County Code and Commissioners Court orders.

CURRENT FINDINGS/OBSERVATION AND RECOMMENDATIONS
Finding templates numbered 11-JP5.1-01-01 thru 06 are attached.

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

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

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

Finding Number:	11-JP5.1-01-01
Date:	2/2/2012
Audit:	Justice of the Peace 5-1 FY 2011
Auditor(s) Assigned:	YA

Finding:	**Receipts** Sample review of 13,994 computer generated receipts including a complete review of 81 voided computer receipts, a sample review of approximately 58 manual receipts including 1 voided manual receipt, 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. Responses to the Internal Control Questionnaire (ICQ) revealed: • The back-up bookkeeper does maintain a separate cash drawer
Workpaper Reference: (or other method by which finding was identified)	Work papers 5A, 5B, 5B.2 Review of ICQ responses
Condition: (Describe the current condition)	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 noted. Computer receipts and any change due from cash payments are provided to the customers. During the afternoon each business day prior to closeout, the computer receipts are totaled, compared to the funds on hand and system control totals by the bookkeeper with a second count completed by the chief clerk. Corrections are made when the payment type is incorrectly recorded, the check amount is not correctly receipted, or other errors are identified. Computer receipts issued after the cut-off are included with the next business day's deposit. Document Direct reports are reviewed by the bookkeeper each morning for automated computer receipt postings created overnight from credit card payments processed over the Internet. In the event of an identified fee code distribution error, the computer receipt is voided in the JPAS by the bookkeeper. However, no hard copy of a receipt exists for receipts generated through the automated process. The bookkeeper will enter the correct fee code breakdown and generate a new computer receipt with the total amount matching the confirmation received by the customer.
Criteria: (Describe the optimal condition)	Best practices regarding receipt control procedures require that: • All computer receipts are accounted for and properly used in order to affix responsibility, enhance cash control, and prevent potential assertion that monies were paid and refund due. • Receipts should not be altered, but properly voided and affixed with a reason for the void with retention of all voided copies

	• The chief clerk should periodically review the exception reports and transaction logs (especially with respect to receipt deletions, lowered amounts, and payment type changes) to insure that the explanation for the deletions is documented and reasonable. • Assigned duties for cash controls are adequately separated.
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)	• 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 5-1
Management's Response:	☐ Agree ☐ Disagree **Respondent:** **Date:**
Comments:	
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration

Finding Number:	11-JP5.1-01-01b
Date:	2/2/2012
Audit:	Justice of the Peace 5-1 Audit FY11
Auditor(s) Assigned:	YA

Finding:	Cash count performed on April 6, 2011 revealed: • 59 unreceipted checks or money orders totaling $4,0125.25 with the oldest dated to November 29, 2010
Workpaper Reference: (or other method by which finding was identified)	Random cash counts performed by Auditor's Office
Condition: (Describe the current condition)	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 noted. Computer receipts and any change due from cash payments are provided to the customers. During the afternoon each business day prior to closeout, the computer receipts are totaled, compared to the funds on hand and system control totals by the bookkeeper with a second count completed by the chief clerk. Corrections are made when the payment type is incorrectly recorded, the check amount is not correctly receipted, or other errors are identified. Computer receipts issued after the cut-off are included with the next business day's deposit. Document Direct reports are reviewed by the bookkeeper each morning for automated computer receipt postings created overnight from credit card payments processed over the Internet. In the event of an identified fee code distribution error, the computer receipt is voided in the JPAS by the bookkeeper. However, no hard copy of a receipt exists for receipts generated through the automated process. The bookkeeper will enter the correct fee code breakdown and generate a new computer receipt with the total amount matching the confirmation received by the customer.
Criteria: (Describe the optimal condition)	Receipts should be promptly issued for the amount of funds tendered, correct change given to customers, and all funds received properly secured, and deposited consistent with state law, V.T.C.A., L.G.C., § 113.022 and Vernon's Ann., C.C.P., § 103.004 and procedures recommended by the County Auditor.
Cause: (Describe the cause of the condition if possible)	Incomplete, improper or inaccurate application of accounting controls and cash handling procedures.
Effect: (Describe or quantify any adverse effects)	Delayed revenue recognition and lost interest earnings to the County and State. Inherent risks for delayed deposits include non-recovery of funds, checks or cash could be lost or stolen before being receipted.
Recommendation: (Describe corrective action)	All monies received should be promptly receipted and deposited consistent with state law, V.T.C.A., L.G.C., § 113.022 and Vernon's Ann. C.C.P., § 103.004.
Responsible Department or Organization:	Justice of the Peace 5-1

Management's Response:	☐ Agree	☐ Disagree	Respondent:		Date:	
Comments:						
Disposition:	☒ Audit Report		☐ Oral Comment		☐ Deleted From Consideration	

Finding Number:	11-JP5.1-01-02
Date:	2/2/2012
Audit:	Justice of the Peace 5-1 FY2011
Auditor(s) Assigned:	YA

Finding:	**Fine/Fee Assessments & Docket Screens** Review of 37 computer receipts (310 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: • One disposed case not marked with 'X' disposed flag. • Two (automated web credit card receipt postings) $.10 civil justice fees not assessed on moving violations. • One case filed by DA without an offense date. File date was recorded to the JPAS as the offense date. • One $5 ticket issuance fee posted to the wrong fee type Responses to the Internal Control Questionnaire (ICQ) indicate staff does not update the fine fields on the Docket screen when case dismissals occur including administrative dismissals.
Workpaper Reference: (or other method by which finding was identified)	Work paper 5E Assessment of fees
Condition:(Describe the current condition)	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. 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. 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. 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.
Criteria: (Describe the optimal condition)	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. 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.
Cause: (Describe the cause of the condition if possible)	Inadequate JPAS system functionality Clerical error
Effect: (Describe or quantify any adverse effects)	Incomplete collection of court costs for the State of Texas. Incorrect distribution/disbursement of funds to the State of Texas, Dallas County, and/or other governmental entities requiring additional time to correct posting.
Recommendation: (Describe corrective action)	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. JPAS Docket screen posting procedures should include: • Updating Docket screens as: cases are filed; warrants or capiases are issued; pleas are entered; court dates are set; cases are dismissed, judgments or deferred adjudications are ordered; defensive driving is authorized; time payment plans are authorized; cases are disposed; etc. • Completing electronic Dockets in compliance with Vernon's Ann., CCrP, § 45.017. Pursue new Justice of the Peace system with improved features
Responsible Department or Organization:	Justice of the Peace 5-1.
Management's Response:	☐ Agree ☐ Disagree **Respondent:** **Date:**
Comments:	
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration

Finding Number:	11-JP5.1-01-03
Date:	2/2/2011
Audit:	Justice of the Peace 5-1 FY 2011
Auditor(s) Assigned:	YA

Finding:	**Special Fund Transactions:** Reconciliation and review of special fund activity, postings to the JPAS, general ledger and internal control procedures for separation of duties, authorization, funds available for disbursement and proper payees revealed: • Old case balances (approximately $70,754 of $122,638 system balance as of 9/30/2011 over three years old) in the special fund have not been researched for disbursing to the applicable party (including over 188 $5 citation issuance fees) and /or escheating to the County Treasurer or State Comptroller. **Response:** Old case balances were carried over from the prior administration. • One $71 marriage license fee receipted to Fee Type '07' should be '09' Forfeiture proceedings not initiated against defendants to forfeit cash bonds when defendants fail to appear (approximately $51,500 in cash bonds are over four years old).
Workpaper Reference: (or other method by which finding was identified)	Workpaper No. 6A,B,C- review of special fund activity
Condition: (Describe the current condition)	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. The bookkeeper posts cancellations and stale dated checks to the JPAS based on notices received from the County Treasurer. Limited research of old case balances (approximately $70,754 of $122,638 system balance as of 9/30/2011 over three years old) remaining in the special fund account for disbursement or escheatment..
Criteria: (Describe the optimal condition)	Best practices regarding cash control require that: • 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. 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). 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.
Cause: (Describe the cause of the condition if possible)	Limited staff time to research old items not cleared by the prior administration.
Effect: (Describe or quantify any adverse effects)	Deferred research: • Delayed disbursements to entities/individuals entitled to funds. • Penalties from the State for not following escheat statutes may be assessed if not corrected. 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.
Recommendation: (Describe corrective action)	Special fund procedures should include: • All checks issued, canceled, or stale dated posted accurately and timely to the JPAS and verified/reviewed by the chief clerk. 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. 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) Cash bonds should be forfeited in accordance with Code of Criminal Procedure § 22.
Responsible Department or Organization:	Justice of the Peace 5-1
Management's Response:	☐ Agree ☐ Disagree **Respondent:** **Date:**
Comments:	
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration

County Auditor

Dallas County, Texas

Finding Number:	11-JP5.1-01-04
Date:	2/2/2012
Audit:	Justice of the Peace 5-1 FY 2011
Auditor(s) Assigned:	YA

Finding:	**Warrants, Capias, and Capias Pro Fine** Review of 10 cases from the Justice of the Peace 5-1 Collection Referral Report for adequate collection procedures on cases referred to delinquent collection law firm, review of 10 cases on time payment plans, and review of IT Services Active Warrants on Disposed Cases Report dated 2/13/2012 (approximately 17,508 active warrants or capias as of 1/19/2012) for validity of warrant issuances, recalls, and served / returned / active / regional statuses revealed (sample sizes less than 1% of population): • Three delinquent time payment plans without issuance of a show cause or capias. • Chief clerk, bookkeeper, and eight court clerks are authorized to recall warrants. • 135 active warrants and/or capias on WX50 for cases without balances due and/or inactive (marked with Dispose flag 'X') as of 9/30/2011 and 2/13/2012 **Status:** 118 warrants or capias were recalled by the justice court. 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.
Workpaper Reference: (or other method by which finding was identified)	Workpaper No. 7A and 7B Criminal Fee Dockets IT Services Active Warrants on Disposed Cases Report and responses to ICQ
Condition: (Describe the current condition)	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 are made by the court collection clerk the next day after a missed payment, delinquent collection post cards are sent by court collection clerk 30 days later, a second phone call is made by the delinquent collection clerk after an additional 30 days and a pre-warrant notice with a notice of show cause hearing sent by the court collection clerk when a defendant defaults on a payment plan prior to issuance of a capias. 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, but no control step is consistently used to affirm all postings are made to the JPAS. 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. Returned/recalled dates are recorded to the JPAS by court clerks as warrants and/or capias are returned from law enforcement agencies, 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. A log of all recalled warrants and capias is maintained by the court.
Criteria: (Describe the optimal	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

	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. (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.
Cause: (Describe the cause of the condition if possible)	Warrant /capias not returned from Constable/ Sheriff offices. Inadequate system exception reporting.
Effect: (Describe or quantify any adverse effects)	Liability to County for persons arrested in error.
Recommendation: (Describe corrective action)	Warrant and capias procedures should include: • 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. • Outstanding warrant reports periodically reviewed for accuracy. Continue established payment plan procedures and monitor in accordance with Code of Criminal Procedure, Art. 103.0033. Pursue new system with improved features.
Responsible Department or Organization:	Justice of the Peace 5-1
Management's Response:	☐ Agree ☐ Disagree **Respondent:** **Date:**
Comments:	
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration

Finding Number:	11-JP5.1-01-05
Date:	2/2/2012
Audit:	Justice of the Peace 5-1 FY 2011
Auditor(s) Assigned:	YA

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<td>Finding:</td>
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Accounts Receivable:

Review of accounts receivable, 13 civil/small claims/eviction cases from the Justice Fee Exception report, and the Daily Fee Log revealed:

- One case filing included a pauper's affidavit of inability to pay not documented on the JPAS.
- One case filing fees posted to the wrong case.
  Status: Corrected.
- One case filing and citation fee not collected.
  Status: Plaintiff requested the case be dismissed.

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<tr>
<td>Workpaper Reference:
(or other method by which finding was identified)</td>
<td>Work papers 8 and 9B, and review of Justice Fee Exception Report identifying cases filed without payment of filing fees.</td>
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<td>Condition: (Describe the current condition)</td>
<td>Court costs and service fees are required to be paid at the time of filing. Parties to a suit that do not have adequate resources may request to file a case without payment. Indigent plaintiffs complete an affidavit of inability to pay (pauper's affidavit) filing/service fees in accordance with Rule of Civil Procedure 145. The affidavit is reviewed by the court and if approved, filed in the case jacket. JPAS Docket screen lacks predefined fields for recording the filing of a pauper's affidavit. Civil, eviction, or small claims court clerks do not consistently record notations of filing of pauper affidavits on the Docket free-form Comments screen. JPAS receipt functionality does not include assessments for charges so credits are not systemically recorded for pauper's affidavits. Paper service is stamped with "pauper oath filed" in accordance with Rule of Civil Procedure 126 and 145.</td>
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<tr>
<td>Criteria:
(Describe the optimal condition)</td>
<td>

In accordance with statutes (Local Government Code (LGC) § 118.121, 118.122, 118.123, 118.131, and Chapter 133) and Commissioners Court orders, filing fees should be collected at the time of filing and service fees should be collected at the time of service request for all evictions, civil and small claim cases filed by non-governmental entities and individuals except for those individuals with approved affidavits of indigence on file. Exceptions also include entities listed under Civil Practices and Remedies § 6.001, 6.002, and 6.003.

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.

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 >.

</td>
</tr>
<tr>
<td>Cause:
(Describe the cause of the condition if possible)</td>
<td>Clerical error
Weak system functionality</td>
</tr>
<tr>
<td>Effect:
(Describe or quantify any adverse effects)</td>
<td>Inhibits cost recovery if the plaintiff's claim is upheld.
System extracts do not include indigent status.</td>
</tr>
<tr>
<td>Recommendation:</td>
<td>Filing fees should be collected at the time of filing on all non-misdemeanor cases except the</td>
</tr>
</table>

Dallas County, Texas

Finding Number:	11-JP5.1-01-06
Date:	2/2/2012
Audit:	Justice of the Peace 5-1 Audit FY11
Auditor(s) Assigned:	YA

Finding:	**Time & Attendance** Observation of office schedules and review of manual time and attendance records and Kronos time and attendance system postings revealed: • Web-timestamp functionality is not used. Clerk's time is recorded in advance to Kronos based on scheduled hours. **Status**: Clerks began using Kronos web-timestamp functionality in October 2011. • Chief Clerk's time is recorded in advance to Kronos. • Seven instances of leave taken posted to the wrong date.
Workpaper Reference: (or other method by which finding was identified)	Workpaper No. 11.2 & 11.3 - review of time and attendance
Condition: (Describe the current condition)	Bi-weekly schedules are used by the chief clerk to record her time in advance to Kronos. Effective October 2011, web-timestamp functionality is used by non-exempt staff to record start and end times. Annual leave, sick leave, holidays, etc. taken are recorded to the Kronos system based on information available to the chief clerk. Oracle DC Employee Self-Service is available for court staff to review hours paid and accrual balances taken / earned / available. Kronos time cards are marked with 'approval' and bi-weekly pay period 'sign off' by the chief clerk.
Criteria: (Describe the optimal condition)	According to Dallas County Code, Section 82.32, **Work hours scheduling:** (b) *Office hours.* An elected official/department head, with the approval of the commissioners court, has the right to establish and schedule reasonable work hours, rules and working conditions in a manner most advantageous to the county in accomplishing its service and work requirements. Compensatory time and overtime are also scheduled by the elected official/department head according to appropriate county policies. County offices, excluding 24-hour operations, are expected to remain open between the hours of 8:00 a.m.--4:30 p.m. and remain open during the noon hour. Employees should verify office hours and work hours with their supervisor. (f) Hours *worked less 40.* Any nonexempt employee who does not work a full 40 hour workweek will have his or her compensation reduced by the value of the hours not worked or will charge such time not worked to accrued leave of compensatory time, holiday pay, vacation or sick leave, or any combination of such leave. (g) *Other.* Each elected official/department head is responsible for ensuring that all reporting of time worked, and accrual and use of leave, is in compliance with county policies. Disciplinary action, up to and including termination, may be taken against employees and supervisors who falsify county documents related to work hours. According to Dallas County Code, Section 82-84, Maintenance of time and attendance records, "Each department shall keep a record of each employee's hours worked in a manner approved by the commissioner's court and administered by the county auditor's office." According to Dallas County Code Sec. 82-175, **Supervisory responsibilities:** (a) Supervisory responsibilities fall to the elected official, department head or their designee. (b) Supervisors shall educate their employees about how to use the time entry method they are assigned and about the time and attendance policies for their department. (c) Supervisors are responsible for ensuring employee time records are accurate and that no abuses occur. (d) Supervisors are responsible for recording employee vacation and sick time and for entering time for employees who are working outside their department work area. (e) Supervisors are responsible for checking daily start times, meal periods, end times, vacation time,

	sick time, compensatory time and overtime to ensure employees are in compliance with their shift work schedule and the county's overtime policies. Supervisors are responsible for promptly documenting actions warranting discipline and for promptly reporting possible fraud to the county auditor. According to Dallas County Code, Section 82-172, **Nonexempt employee responsibilities**, "…(b)….. All of the time an employee works must be recorded on the county's time and attendance system. An employee is never to work without recording time…"
Cause: (Describe the cause of the condition if possible)	Available automated time recording methods were not used.
Effect: (Describe or quantify any adverse effects)	Official time and attendance records do not accurately reflect time worked and taken. Actual times may vary from scheduled hours.
Recommendation: (Describe corrective action)	All vacation, sick leave, comp time, holiday time, jury duty, and approved time off should be posted to the Kronos time and attendance system in accordance with the Dallas County Code and Commissioners Court orders. Each employee should affirm bi-weekly time paid / leave balances expended through review of pay slip on Employee Self-Service (ESS) application. Discontinue use of bi-weekly default schedule for chief clerk and enter actual start and end times to Kronos.
Responsible Department or Organization:	Justice of the Peace 5-1
Management's Response:	☐ Agree ☐ Disagree **Respondent:** **Date:**
Comments:	
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration