



DALLAS COUNTY COUNTY AUDITOR

Memorandum

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

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

Subject: Review Performed for Fiscal Years 2012 and FY2013

Date: Issued: May 30, 2014
Released: July 10, 2014

Scope

A review was performed in accordance with statutory guidelines on the records and reports of Justice of the Peace, Precinct 5, Place 2 for fiscal years 2012 and 2013.

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 2012, the justice court processed:

- 18,172 computer receipts totaling \$2,357,705
- 19,828 class C misdemeanors (includes 12,277 automated traffic filings)
- 3,003 civil/small claims
- 3,317 eviction cases

During fiscal year 2013, the justice court processed:

- 21,077 computer receipts totaling \$2,735,639
- 26,698 class C misdemeanors (includes 14,734 automated traffic filings)
- 2,487 civil/small & debt claims
- 3,921 eviction cases

FINDINGS

Cash Management

Cash Counts / Unannounced Cash Count – A review of cash handling procedures, cash counts performed, and observation of court operations revealed: unreceipted funds attached to case files were left unattended; six court clerks (including chief clerk and bookkeeper) are authorized to receipt payments without separate balancing (due to JPAS limitations) by each clerk prior to combining receipted monies with funds receipted/controlled by the bookkeeper; confidential information is easily accessible/stored in case files; and, the office back door is not consistently locked.

Receipts – A review of 198 voided computer receipts including a sample review of 39,249 computer receipts and corresponding daily receipt transaction logs revealed frequent lapses in following proper accounting procedures. Forty-five (22.7%) voided computer receipts were missing the original and/or duplicate copy including one \$71 cash receipt not replaced. Two cash receipts were altered to lower amounts totaling \$151.90 with cases marked disposed while balances due remained.

Assessment/Distribution – A review of 80 cases and corresponding computer receipts (approximately 671 fee code entries) for compliance with statutorily required court costs and fine revealed instances of collection, assessment, and/or posting errors including: incorrect court costs schedules used; incorrect fee type/amounts recorded; incomplete Docket screen updates to Court Costs field; and partial payments not properly prorated. The \$2 optional transaction fee is not applied to each misdemeanor case payment (for defendants on payment plans), but is assessed/collected once per case.

Disbursement / Special Fund Reconciliation – A review of special fund activity revealed: two stale dated checks were not posted; court costs, fines, NSF collections, citation issuance fees, etc. were posted to and remain in the special fund; and old case balances over three years old totaling approximately \$237,099 (including approximately \$72,510 in cash bonds over four years old) remain in the special fund account as of September 30, 2013 without research for disbursement to the applicable party and/or escheating to the County Treasurer or State Comptroller.

Processing/Reporting

Credit Card Process – A review of 60 credit/debit card transactions and the associated JPAS postings revealed: the last five digits of the transaction id number is not consistently posted to the JPAS; ten case Docket screens were not updated with warrant/capias recalls on cases paid in full;

eighteen partial payments were not properly prorated; and one payment was posted to the JPAS more than 30 days after the credit card process date.

Criminal Fee Dockets – A review of IT Services Active Warrants on Disposed Cases Report dated October 21, 2013 for the appropriateness of outstanding warrants or capias revealed: 89 active warrants or capias on the Constable's warrant system for cases without calculated balances due, with time served, dismissed, and/or inactive/marked disposed on the JPAS Docket screen; incomplete updates of warrant or capias return dates to the JPAS Docket screen; and incomplete updates to Regional disposition codes on the Constable's warrant system. All clerks are authorized to recall warrants. **Status:** Twenty-seven of the 89 warrants or capiases have been recalled.

Time Payment Plans – A review of 29 time payment plans revealed: seven delinquent cases without issuance of a capias pro fine; two cases without a completed Collections Compliance form in the case jacket; and JPAS Docket sheets are not consistently updated to reflect collection efforts completed by court staff.

Delinquent Collection Referral – A review of 25 cases from the JP Collection Referral Report revealed: four partial payments not properly allocated/prorated to include delinquent collection fees; three partial payments not properly allocated/prorated resulting in excess postings to delinquent collection fees; two cases without assessment of the \$25 Time Payment Fee; and one delinquent collection referral fee was under collected by \$7.50 due to the court not updating the Docket screen Court Costs Field include the \$25 Time Payment Fee.

Failure to Appear (FTA) Driver License (DL) Renewal Block Program – A review of 55 cases from the FTA Payment History Report revealed: two cases with 27.14 appeals filed, but not perfected, with the DL renewal block removed and the \$30 FTA fee waived/not collected; and one DL renewal block removed prior to payment of the \$30 FTA fee.

Civil Fee Dockets - Limited review of thirty-five civil cases on the justice fee exception report revealed: seven cases (includes three cases with subsequent delayed payment and one case filed in the wrong precinct) filed without advance collection of filing and service fees on civil/small claims/eviction cases; and thirteen cases filed with *Affidavit of Inability to Pay Costs* not documented on the JPAS Docket screen. **Prior Year Status:** \$34,971 in receivables dating to FY2004 remain due from the Dallas Housing Authority (DHA) as of September 30, 2013 with new cases accepted from DHA without advance payment of filing and service fees.

Marriage Licenses – A review of marriage certificate issuance logs and corresponding JPAS receipts revealed: one entry could not be traced to a receipt; and instances of incomplete marriage license issuance log entries.

Activity Report – Comparison of activity reports filed by the court with Office of Court Administration (OCA) to mainframe JPAS case records revealed significant count variances in traffic cases reported (under-reported to OCA).

Unposted Traffic Citations – As of December 16, 2013, approximately 710 traffic citations were not docketed into the JPAS system.

Interpreter Fees – A review of interpreter fee invoices and special fund activity revealed: thirty payments totaling \$4,200 for interpreter fees processed through the special fund rather than

received as justice fees with a request for payment processed through Accounts Payable. IRS form 1099 reporting was not completed.

Other/Miscellaneous

Time and Attendance – Observation of time and attendance during fieldwork and a review of 40 manual attendance records revealed: employees take 50 minutes for lunch with no breaks (lunch is recorded as 30 minutes in Kronos); instances of leave requested not matching recorded time; and the court closed early at 3 PM on December 23, 2013 with time recorded to Kronos as regular hours worked from 3 PM until 4:30 PM.

Confidential Records– Public service program enrollees have unsupervised access to defendants' confidential information when assigned to prepare case jackets and place citations in jackets.

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

RECOMMENDATIONS

Cash Management

Cash Count / Receipts – Receipts should be verified for accuracy of amount before issuing to customer. All monies received should be promptly receipted and deposited consistent with state law, V.T.C.A., L.C.G. § 113.022 and Vernon's Ann. C.C.P. §103.004. 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. Any changes from tender type (for example cash to check or vice versa) should be specifically reviewed and appropriately supported. Compensating controls such as dual sign-off on voids and receipt corrections should be implemented. Cash handling duties should be properly segregated. Cash, checks, and money orders should be kept in a locked file, desk drawer, safe, or cash drawer when the bookkeeper/custodian is away from their desk. Separate cash drawers should be maintained with collections balanced prior to combining with other receipted funds. A funding source should be identified for all missing funds.

Assessment/Distribution – Court costs, fines, and fees should be assessed/collected/prorated in compliance with applicable state laws, Commissioners Court orders, Attorney General's opinions, and applicable fee schedules based on the offense date for criminal offenses and filing date for civil type cases.

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. Cash bonds should be forfeited in accordance with Code of Criminal Procedure, § 22.

Processing/Reporting

Credit Card Process – Payments should be posted in compliance with *Dallas County General Policy for Use of Credit Card Transactions* including reference to the last five digits of the transaction ID number.

Criminal Fee Dockets – JPAS Docket screens should be updated as warrants or capiases are issued, recalled, and/or returned. Outstanding warrants or capiases should be recalled timely when cases are dismissed or otherwise disposed, payments made in full, time is served, etc. Coordinate with constable's office to clear inappropriate active warrants or capias. Separation of duties should be established limiting (through system security access) staff assigned to recall warrants. Electronic Dockets should be completed in compliance with Vernon's Ann., Code of Criminal Procedure, § 45.017.

Time Payment Plans - Payment plans should be established and monitored in accordance with Code of Criminal Procedure, Art. 103.0033, and guidelines established by OCA.

Delinquent Collection Referral – The 30% add-on delinquent collection fee should be assessed and collected in accordance with Commissioners Court orders and Code of Criminal Procedure, § 103.0031 including proportionally prorating partial payments.

Failure to Appear (FTA) Driver License (DL) Renewal Block Program – The \$30 failure to appear fee should be assessed and collected in accordance with Commissioners Court Order No. 2003-2085, dated November 11, 2003, and Transportation Code § 706.

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, other civil, debt claims, and small claim cases filed by non-governmental entities and individuals except for those individuals with approved affidavits of indigence on file. Reason for not collecting filing or service fees should be documented on the JPAS and case jacket. Collection of unpaid court costs and service fees should be pursued with assistance through the District Attorney.

Marriage Licenses – Marriage license activity should be periodically reviewed by the chief clerk. Issuance log entries should be complete and updated with explanations for voids.

Activity Reports - Monthly activity reports should be completed in an accurate and timely manner with copies (or electronically filed as directed) provided to OCA, OBE, and the County Auditor.

Unposted Traffic Citations – Each case filed in the court, including traffic citations received, should be posted to the JPAS in a timely manner.

Interpreter Fees – Parties to a civil, small claims, debt claim, or eviction suit requesting an interpreter should deposit a pre-paid amount for the interpreter fee (receipted by the court to justice fees) prior to the scheduled hearing date unless the party seeking affirmative relief has an approved affidavit of inability to pay on file with the court.

Court personnel, in conjunction with the Public Service Program should follow procedures outlined in the *Dallas County Records Management Policy and Procedures for Destroying Transitory Records* briefed July 3, 2012 which states Public Service Program enrollees should not access any sensitive and/or confidential information or government records.

Other/Miscellaneous

Time and Attendance – Actual time worked and meal periods should be properly and timely posted to the KRONOS time and attendance system in accordance with Dallas County Code. Requests should be submitted to the Payroll Hotline for required historical edits.

Confidential Records– Court personnel, in conjunction with the Public Service Program should follow procedures outlined in the *Dallas County Records Management Policy and Procedures for Destroying Transitory Records* briefed July 3, 2012 which states Public Service Program enrollees should not access any sensitive and/or confidential information or government records.

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

CURRENT FINDINGS/OBSERVATION AND RECOMMENDATIONS

Finding templates numbered 13-JP5.2-01-01 thru 13 are attached. Responses are incorporated on the templates.

Summary

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

Highest areas of risk which need to be addressed include: establishing proper receipt controls including retention of all voided receipts; clearing of old Special Fund balances totaling approximately \$237,099; coordinating with the constable's office to clear inappropriate active warrants (additionally, court staff should perform ongoing monitoring of the warrant exception report for inappropriate active warrants); collecting filing and service fees at the time of case filing; restricting access to confidential information; and properly reporting case activity.

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 recommendations should strengthen internal control and compliance with Dallas County policies and procedures.

cc: Darryl Martin, Commissioners Court Administrator
Ryan Brown, Director OBE



Finding Number: 13-JP 5.2-01-01 - **Cash Management/Security**
Date: February 14, 2013 & April 10, 2014
Audit: Justice of the Peace 5-2 FY2012 and FY2013
Auditor(s) Assigned: DW, PA, & AT

<p>Finding:</p>	<p>Observation, responses to the Internal Control Questionnaire (ICQ), and review of cash handling procedures revealed:</p> <ul style="list-style-type: none"> • Cash, other than Dallas County funds, was found in the safe. Status: Court personnel agreed to find a different place for the office fund • Case files with money attached were observed unattended. • Confidential personal information (social security numbers, date of births {DOB}, driver license numbers, etc.) is easily accessible/stored in case files versus being safely secured. • Office back door is not consistently locked placing court personnel and assets at risk. Status: Judge ordered a key pad lock where the combination can be changed when an employee is terminated. • Six court clerks are authorized to receipt payments. Separate balancing by each clerk does not occur prior to combining receipted monies with funds receipted/controlled by the bookkeeper due to a lack of separate tills within the Justice of the Peace Accounting System (JPAS). • Clerks log out of the JPAS at the end of the day, but not during the day when leaving their workstation. • All court personnel are assigned to review computer transaction logs.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>2.1-16, 2.17, 2.15A, 3.1, Observation and Internal Control Questionnaire (ICQ)</p>
<p>Condition: (Describe the current condition)</p>	<p>Court personnel interact with the public throughout the day. Confidential personal information obtained from various sources is left unsecured on desks or in files.</p> <p>The Court does not maintain adequate physical and system security.</p> <p>Incomplete segregation of duties in the receipting and oversight process.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Accounting and system control procedures require daily reconciliation and balancing of collected funds to support documents and separation of duties to affix responsibility for processing. Separate cash drawers should be maintained by all clerks receipting payments and funds should be balanced prior to combining with other receipted funds.</p> <p>Management judgment in designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. Internal control requires that five core components be present: Control Environment; Risk Assessment; Control Activities, Information and Communication; and Monitoring Activities. Specific controls related to internal control include adequate segregation of duties so no one user has two or more business processes that could result in compromise of the integrity of the process or allow that person to commit fraud.</p> <p>Documents including confidential information should be retained in a secure location. Physical access to assets should be restricted (secured at all times) from public access and non-custodial employees.</p> <p>County funds are maintained separately from non-county funds (e.g. office birthday funds).</p> <p>The chief clerk should periodically review computer transaction logs for appropriateness of activity.</p>
<p>Cause: (Describe the cause of the finding)</p>	<p>Insufficient physical and system security measures Incomplete management oversight</p>



condition if possible)	Lack of separate tills within the mainframe system, JPAS				
Effect: (Describe or quantify any adverse effects)	Inability to affix responsibility in the event shortages occur Increased risk of theft by either employees or the public Potential misuse of official documents County liability for improper storage of confidential information Potential for improper access to County computer systems				
Recommendation: (Describe corrective action)	<ul style="list-style-type: none"> • Security measures should be clearly identified and utilized. These measures should include securing cash handling areas with locked doors, prohibiting public access to cash handling areas and properly securing deposits. Justice court management (Judge and/or chief clerk) should develop additional security measures in conjunction with the appropriate Facilities Management staff. • Court personnel, in conjunction with the Public Service Program should follow procedures outlined in the <i>Dallas County Records Management Policy and Procedures for Destroying Transitory Records</i> briefed July 3, 2012 which states Public Service Program enrollees should not have access to any sensitive and/or confidential information or government records. • Documents containing social security numbers or other confidential information should be retained in locked shelving within a secure location with restricted access. <p>Cash handling and other control procedures should include:</p> <ul style="list-style-type: none"> • A proper segregation of duties to reduce the risk or misappropriated funds (e.g., limited staff authorized to receipt payments) • Cash kept in a locked file, desk drawer, safe, or cash drawer when the bookkeeper/custodian is away from their desk. • 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. • The chief clerk periodically reviews the computer 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 are documented and reasonable. • Computers are locked (Ctrl + Alt + Delete and 'Lock this computer') when employees temporarily leave their workstations. Network access is logged off at the end of the day or during long periods of inactivity during the business day. 				
Responsible Department or Organization:	Justice of the Peace 5-2				
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Judge Juan Jasso	Date: 7/1/2014
Comments:	Security measures are identified and utilized by all clerks, who collect and process payments and receipts. The chief clerk reviews and signs off on voided receipts. All cash handling and other control procedures are being followed daily by all court clerks.				
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 13-JP5.2-01-02 Computer & Manual Receipts
Date: January 16, 2013 & December 31, 2013
Audit: Justice of the Peace 5-2 FY2012 & FY2013
Auditor(s) Assigned: PA & DW

<p>Finding:</p>	<p>Review of 39,249 computer generated receipts, a complete review of 198 voided computer receipts, including a sample of manual receipts, a complete review of receipts continuity, testing of voiding procedures for proper accounting and internal controls, and a sample review of daily receipts log revealed:</p> <ul style="list-style-type: none"> • 45 of 198 (22.7%) voided computer receipts were missing either the original or duplicate copy: <ul style="list-style-type: none"> • 38 were replaced for the same or a higher amount <ul style="list-style-type: none"> ○ One receipt was replaced on a related case for the same defendant ○ One receipt was replaced under a different case number due to a posting error on the original receipt • One cash receipt for \$413.50 was replaced for \$257.50 (Status: A cash receipt on a related case for the same defendant was replaced for a higher amount) • One cash receipt for \$75 was <u>not</u> replaced (Status: Three cash receipts on related cases for the same defendant was replaced for higher amounts) • One cash receipt for \$100 was replaced for \$50 (Status: Case was subsequently paid in full) • One cash receipt for a \$71 marriage license was <u>not</u> replaced • Two check receipts were replaced for .10 cents less each • One check receipt for \$151 was <u>not</u> replaced. JPAS Docket screen comments indicate the payment was for an NSF check and was sent to the Treasurer’s office. • One cash receipt for \$117 was altered to \$67 cash (Status: Case was marked ‘X’ disposed with a balance due) • One cash receipt for \$169 was altered to \$67.10 cash (Status: Case was marked ‘X’ disposed with a balance due) • One cash receipt for \$300 was altered to \$60.10 cash (Status: \$239.90 cash was receipted on another receipt) • Eight additional instances of check or credit card receipts altered to lower amounts with other receipts issued for the same amount of the variance, lower amount, or higher amount • 40 of 198 (20.2%) voided computer receipts were <u>not</u> marked ‘void’ • 41 of 198 (20.7%) voided computer receipts <u>without</u> a reason for the void noted on the receipt <p>Court Response: Dual sign-off on voided computer receipts has been implemented to ensure receipts are properly voided.</p> <ul style="list-style-type: none"> • One check was receipted for \$250 (numeric amount) instead of \$200 (legal amount). IT Services was contacted to remove the receipt from deposit. (Status: Defendant paid the case in full at later date)
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpapers 5B.1-2, 5C.1-2 and 5.D.1, Daily Observations Receipt Posting by Sequence Number reports Receipt Exception Reports</p>
<p>Condition: (Describe the current condition)</p>	<p>Cash payments received by the counter clerks are counted in the presence of the payer. The civil and evictions counter clerks are authorized to receipt payments for their respective case types. One traffic counter clerk is also allowed to receipt payments for all case types. In a given day, up to six individuals receipt payments: the three counter clerks, the back-up bookkeeper, the bookkeeper, and the chief clerk. The case payments and any supporting documentation (case jacket etc.) received by counter clerks with no receipting rights are provided to the bookkeeper, back-up bookkeeper, or chief clerk for receipting. The clerks do not maintain a record of the transactions receipted during the business day. Checks and/or money order payments are not consistently verified for correctness prior to the generation of the</p>



computer receipt. There is no consistent comparison of the numeric and written/legal amounts on the check and payer name to the case number, case style, and amount due on the case prior to the generation of the computer receipt. The JPAS is accessed for generating a computer receipt to the appropriate case number and the payment information is entered by the bookkeeper, back-up bookkeeper, or chief clerk with the payment types frequently recorded incorrectly to the JPAS and instances of payments recorded to the wrong case. The computer receipt is printed, but not consistently reviewed by the bookkeeper, back-up bookkeeper, or chief clerk for accuracy prior to submitting to the customer. Computer receipts and any change from cash payments are provided to the customers. Frequently, the customer has left with the original receipt before errors are reportedly identified. Processing of receipt deletions/alterations to the JPAS by the chief clerk or bookkeeper occur without sufficient supporting documentation or without dual sign-off. The receipt copy is not consistently marked void and an explanation is not noted.

On August 7, 2013, Justice of the Peace 5-2 began accepting credit card payments over the counter. The clerks inform the payer the convenience fee to be assessed for the payment. The clerk will swipe the credit card on the POS device. The clerk will have the customer sign the POS slip. The clerk will take the signed slip and any supporting documentation to the bookkeeper or back-up bookkeeper for receipting. The bookkeeper staples the signed POS slip to the office computer receipt. At the end of the day, the clerks will run a Detail Report for each POS device and give it to the bookkeeper. The bookkeeper will be emailed a batch settlement report, which lists all the POS credit card transactions performed by the court staff for the business day to include with the daily deposit.

The court closes to the public at 4:00 in preparation for closeout. The counter clerks who receipted payments during the business day will give the bookkeeper the cash and/or checks. They do not provide a record of transactions receipted to the bookkeeper. The cash, credit card payments, and checks/money orders on hand are totaled and compared to the system control totals. Adjustments are processed to the JPAS when the payment type is incorrectly recorded, the check amount is not correctly receipted, or other errors are identified. Customers will not receive a copy of "closeout" voids / corrections. New computer receipts may be generated that do not match the receipt the customer received.

The ending computer receipt number to include in the overnight closeout process is entered into the JPAS. Computer receipts issued after the cut-off are included with the next business day's deposit. 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 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. 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.

The following business day funds on hand are consistently confirmed as balancing to the JK98 totals with deposits submitted to the County Treasurer through the courier.

Document Direct reports are reviewed by the bookkeeper each morning for automated computer receipt postings created overnight from credit card payments processed over the Internet. In the event of an identified fee code distribution error, the computer receipt is voided in the JPAS by the bookkeeper. However, no hard copy of a receipt exists for receipts generated through the automated process. The bookkeeper will enter the correct fee code breakdown and generate a new computer receipt with the



	total amount matching the confirmation received by the customer.
<p>Criteria: (Describe the optimal condition)</p>	<p>Management judgment in designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. Internal control requires that five core components be present: Control Environment; Risk Assessment; Control Activities, Information and Communication; and Monitoring Activities. Specific controls related to receipt control procedures require that:</p> <ul style="list-style-type: none"> • All computer receipts should be accounted for and properly used in order to affix responsibility, enhance cash control and prevent potential assertion that monies were paid and refund due. • All monies received should be promptly receipted and deposited consistent with state law, V.T.C.A., L.G.C. § 113.022 and Vernon’s Ann., C.C.P., § 103.004 and procedures recommended by the County Auditor. • Receipts should not be altered, but properly voided and affixed with a reason for the void with retention of all voided copies. • The chief clerk should periodically review the exception reports and transaction logs (especially with respect to receipt deletions, lowered amounts, and payment type changes) to ensure that the explanation for the deletions is documented and reasonable. • Corrections are reviewed and approved by the chief clerk. • The number of individuals authorized to receipt payments and handle cash is properly segregated and limited. <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. Separate cash drawers should be maintained by all clerks receipting payments and funds should be balanced prior to combining with other receipted funds.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Incomplete, improper or inaccurate application of accounting controls and cash handling procedures Lack of training or supervisory review Correction/adjustment controls are weak No second approval for changes</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Payments may be misplaced, lost or inaccurately posted. Potential revenue loss for Dallas County and the State of Texas. JPAS computer receipt records do not accurately reflect payments submitted by customers.</p>
<p>Recommendation: (Describe corrective action)</p>	<p>Cash handling and receipt control procedures should include:</p> <ul style="list-style-type: none"> • Separate cash drawers provided for the bookkeeper, back-up bookkeeper, and other assisting in receipting duties. Balance each drawer separately 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. • Limited individuals authorized to receipt payments and handle cash. • Cash handling office policy holding employees liable for transactions receipted and cash shortages. • Prior to generating a receipt: <u>Cash tendered</u> counted in the customer’s presence and <u>check guaranteed amount</u> agreed to the numeric amount. • Receipts verified for accuracy of amount, payment type, case number, and payer before issuing a receipted to a customer. • All copies of a voided receipt retained, clearly marked “void” and affixed with reason for void in order to affix responsibility, enhance cash control and prevent potential assertion that monies were paid and refund due. • Chief clerk periodic review of the exception reports and transaction logs (especially with respect to receipt deletions, lowered amounts, and payment type changes) to ensure that the explanation for the deletions are documented and reasonable. • Compensating processes such as dual sign-off on voids, receipt corrections, supervisory review, testing, and validation.



	<ul style="list-style-type: none"> • At the end of the business day: the receipts totaled and compared to the funds on hand and system control totals. Corrections made such that both good internal control and audit trails are maintained. Receipt and deposit totals verified by the back-up bookkeeper or chief clerk. • Receipts properly voided and <u>never</u> altered. • Changes to check and money order payment types which occur after the customer has left with the original receipt evidenced by retention of a copy of the check or money order with the computer receipt and include dual sign-off (initials of the changer and reviewer).
Responsible Department or Organization:	Justice of the Peace 5-2
Management's Response:	<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree Respondent: Honorable Judge Juan Jasso Date: 7/1/2014
Comments:	Computer and manual receipt procedures are being followed as recommended and reviewed by the chief clerk.
Disposition:	<input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration



Finding Number: 13-JP5.2-01-03 **Fee Assessment & Distribution**
Date: January 9, 2013 and January 3, 2014
Audit: Justice of the Peace 5-2, FY2012 & FY2013
Auditor(s) Assigned: PA & DW

<p>Finding:</p>	<p>Review of 80 computer receipts per year (671 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"> • Fifteen partial payments were <u>not</u> properly prorated • One Warrant Fee was assessed for \$75 instead of \$50. • Two cases <u>without</u> the \$25 Time Payment Fee recorded to the Docket screen Court Costs field. The court shorted the fine amount when receipting the time payment fee on the cases. • Three cases with the \$0.10 Civil Justice Fee <u>not</u> assessed/collected. • One case with two undocumented \$50 Warrant Fees assessed/collected. • One \$5 Citation Fee (officer traffic notice to appear) receipted to the wrong fee type • One receipt with the court cost amounts for two fee types switched • \$12 administrative fee assessed/collected and case dismissed for a misuse dealer tag violation • Court does <u>not</u> assess/collect the optional \$2 Transaction Fee for each criminal receipt issued as allowed by statute. For example, a transaction fee is only assessed on the first payment received by the court for defendants with payment plans on traffic cases. <p>Response: Chief Clerk stated that the court clerks will begin to assess/collect a transaction fee on all criminal case payments, including on payments made by defendants for OMNI fees.</p> <p>Responses to the Internal Control Questionnaire (ICQ) indicate all clerks are authorized to update court costs and fine fields on the JPAS Docket screens.</p> <p>Other instances were noted during an ongoing desk review where the court receipted the full payment received to Justice Fees, fee type 00, or Special Fund, fee type 07, without allocating to each fee type for court costs and/or fine.</p>
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper 5E Fine-Fee State Compliance JPAS ICQ responses</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. Payments are allocated to court costs, fees, and then fine amounts; however, payments are not accurately prorated.</p> <p>Time payment fees (for cases not paid in full by the 31st day after the judgment), transaction fees, and warrant fees (for each warrant and/or capiases issued) are additional court costs that must be manually updated and assessed by the court clerks and the bookkeeper in JPAS Court Costs field on the Docket screen. The court does not assess/collect the optional \$2 transaction fee for each payment made on a criminal case. The transaction fee is only assessed on the first payment made to a case and not on any subsequent payments. The courts costs field is consistently updated with the appropriate administrative fee for dismissal when defendants present proof of registration, inspection, or a valid driver’s license. Proof of insurance will result in dismissal of “no insurance” cases without payment of an administrative fee.</p>



	<p>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 and requiring payment at the time of request. Some 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 or chief clerk must perform a modified manual cost allocation process to record payments to each fee type due to limited system functionality.</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.</p> <p>JPAS Docket screens should be updated as cases are filed and additional case activity occurs including, but not limited to, the assessment of additional court costs and/or changes in fines or special expense amounts as ordered by the judge in accordance with Vernon's Ann., CCrP., § 45.017.</p> <p>Best practices for internal control require separation of assigned duties for personnel authorized to add, delete, or modify Court Costs or Fine field assessments on the JPAS Docket screen.</p> <p>According to Transportation Code, Sec. 504.943. OPERATION OF VEHICLE WITHOUT LICENSE PLATE. (c) This section does <u>not</u> apply to a dealer operating a vehicle as provided by law. (d) A court may dismiss a charge brought under Subsection (a)(1) if the defendant: (1) remedies the defect before the defendant's first court appearance; and (2) pays an administrative fee not to exceed \$10.</p> <p>According to Code of Criminal Procedure, Art. 102.072. ADMINISTRATIVE FEE. An officer listed in Article 103.003 or a community supervision and corrections department <u>may assess an administrative fee for each transaction</u> made by the officer or department relating to the collection of fines, fees, restitution, or other costs imposed by a court. The <u>fee may not exceed \$2 for each transaction</u>. This article does not apply to a transaction relating to the collection of child support.</p>



Cause: (Describe the cause of the condition if possible)	Inadequate JPAS system functionality Clerical error					
Effect: (Describe or quantify any adverse effects)	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)	Payment posting and assessment procedures should include: <ul style="list-style-type: none"> • Court costs, fees, and fines properly assessed/collected and timely deposited on all cases based on state laws, Commissioners Court orders, and Attorney General opinions and applicable fee schedules based on the offense type for criminal offenses and file date for civil type cases. • Care taken in recording all elements of the receipt correctly to the JPAS. • Code partial payments to the correct fee types prorating to each state and local court cost/fee before recording amounts to fine or only one court cost. Consider assessing/collecting the optional \$2 transaction fee on <u>each</u> criminal case payment. JPAS Docket screen posting procedures should include: <ul style="list-style-type: none"> • Updating Docket screens as: cases are filed; warrants or capiases are issued; pleas are entered; court dates are set; cases are dismissed, judgments or deferred adjudications are ordered; defensive driving is authorized; time payment plans are authorized; cases are disposed; etc. • Completing electronic Dockets in compliance with Vernon’s Ann., CCrP, § 45.017. • Separation of duties limiting (through system security access) staff assigned to add, delete, or modify information on Docket screens Pursue new Justice of the Peace system with improved features.					
Responsible Department or Organization:	Justice of the Peace 5-2					
Management’s Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Judge Juan Jasso	Date:	7/1/2014
Comments:	Fee assessment and distribution recommendations and corrective actions are being properly used. \$2.00 transaction fee are being collected on criminal case payments.					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration			



Finding Number: 13-JP5.2-01-04 **Processing Time Payment Plan/Warrants**
Date: February 15, 2013 and January 6, 2014
Audit: Justice of the Peace 5-2 – FY2012 & FY2013
Auditor(s) Assigned: PA&DW

<p>Finding:</p>	<p>Review of 29 cases on time payment plans revealed:</p> <ul style="list-style-type: none"> • Twelve of twenty-nine (41.4%) of cases reviewed were delinquent. Status: Five of the 12 delinquent cases with issuance of a capias. • Two cases without a completed Collections Compliance form in the case jacket. • One case was dismissed and disposed without payment of the \$30 OMNI/FTA fee. Status: Court staff subsequently collected the Omni fee. • JPAS docket sheets were not consistently updated to reflect collection efforts (calls, letter or postcard notices) completed by court personnel. • Two Docket screens not updated with the capias return date for two paid-in-full cases. <p>Review of 25 cases from the Justice of the Peace Collection Referral Report revealed:</p> <ul style="list-style-type: none"> • One delinquent collection referral fee was under collected by \$7.50 due to the court not updating the Docket screen Court Costs field. • Four partial payments were not properly allocated / prorated to include delinquent collection fees. • Three partial payments were not properly allocated/prorated – excess postings to delinquent collection fees. Status: One case posting was corrected. • Two cases were not assessed the \$25 Time Payment Fee. Status: One case adjusted by the court dragging \$25 from Fine and transferring to the TPF. <p>Review of 55 cases from the Failure To Appear (FTA) Payment History Report and inquiry of court personnel revealed:</p> <ul style="list-style-type: none"> • Two cases with 27.14 appeals filed, but <u>not</u> perfected, where the \$30 OMNI FTA fee was waived and the hold was released • One DL renewal hold was released prior to the payment of the OMNI fee. • One DL renewal hold not released despite payment of the \$30 OMNI FTA fee and dismissal of the case. • Three (one part of sample with two additional cases for the same defendant) cases where the defendant paid the OMNI fee twice without an explanation noted on Docket screen. Status: Duplicate payments subsequently refunded despite defendant having another unpaid traffic case. • Eight cases were marked disposed 'X' without payment of the OMNI fee (DL renewal block is still active 'A').
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper No. 7A, 7B, and 7C IT Services Active Warrants on Disposed Cases Report and responses to ICQ Delinquent collection monthly payment reports OMNI monthly payment reports JPAS</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</p>



collection clerk when a defendant defaults on a payment plan including a second call made by the collection clerk prior to issuing a warrant.

Cases that meet delinquent collection referral criteria (including at least 61 days delinquent) are systemically analyzed daily using programs developed by IT Services. Previously un-referred cases with balances due equal to or greater than \$5 are included on a daily 'future' report by JP court which lists all cases that are eligible for referral in the next 15 days based on the defined selection criteria. These cases are initially flagged with a future status code. During the 15 day period, the court has the opportunity to review the cases and change the status code to prevent the cases from being referred.

On a weekly basis, all cases previously flagged for future referral that have reached the end of the 15 day period, are updated with a 30% delinquent collection fee systemically extracted by IT Services and sent to the delinquent collection law firm. The status code is changed to reflect the date sent. Due to JPAS limitations, only the last two status codes are viewable on the Docket screen. The delinquent collection law firm sends letters and makes phone calls to the defendant notifying of the delinquent collection referral and balances due on the cases. All payments are directed to be sent to the Dallas County JP courts.

Daily updates are provided to the delinquent collection law firm for previously referred cases with changes to assessment, payment, and disposition information. Changes to the assessments (Court Costs field) result in the 30% delinquent fees to be systemically updated. When defendants remit payment in full, the COLL referral status is not systemically updated by the JPAS programs. Court staff can also update the COLL referral status code to remove 'R' the delinquent collection referral which results in the 30% delinquent fee to be systemically removed. The delinquent collection firm is systemically notified resulting in collection efforts to be discontinued.

Cases that meet FTA referral criteria are systemically analyzed daily using programs developed by IT Services. Previously un-referred cases with balances due equal to or greater than \$5 are included on a daily 'future' report by JP court which lists all cases that are eligible for referral in the next 15 days based on the defined selection criteria. These cases are initially flagged with a future status code. During the 15 day period, the court has the opportunity to review the cases and change the status code to prevent the cases from being referred.

On a daily basis, all cases previously flagged for future referral that have reached the end of the 15 day period, are systemically extracted by IT Services and sent to OmniBase. The status code is changed to reflect the date sent. Upon acceptance or rejection of the referral by DPS through OmniBase, an electronic file is sent back to the County to systemically update the referral status code and date. Due to JPAS limitations, only the last two status codes are viewable on the Docket screen. For cases accepted for DL renewal block by DPS, a one-time letter is sent by OmniBase to the defendant notifying of the block with case and court contact information.

When defendants remit payment in full, the FTA referral status is systemically updated by the JPAS programs during the daily FTA extraction process and updates are submitted to OmniBase. Upon acceptance of the updates by DPS through OmniBase, an electronic file is sent back to the County to systemically update the FTA referral status code and date to reflect payment in full and DL hold block released. Court staff can also update the FTA referral status code to force clear the renewal block and waive the \$30 FTA fee, force clear the renewal block and keep the \$30 FTA fee, or reprocess the renewal block. All manual updates by the court staff follow the same process as the automated updates which are systemically captured daily and sent to OmniBase for processing.



	<p>Defendants occasionally report instances where the DL block fails to clear through the systemic process. Chief clerk completes a 'clearance' form and sends to the designated County representative within the Office of Budget and Evaluation for faxing to OmniBase in order to manually clear the hold.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>According to Transportation Code, Sec. 706.005. CLEARANCE NOTICE TO DEPARTMENT. (a) A political subdivision shall immediately notify the department that there is no cause to continue to deny renewal of a person's driver's license based on the person's previous failure to appear or failure to pay or satisfy a judgment ordering the payment of a fine and cost in the manner ordered by the court in a matter involving an offense described by Section 706.002(a), <u>on payment of a fee</u> as provided by Section 706.006 and:</p> <ol style="list-style-type: none"> (1) the perfection of an appeal of the case for which the warrant of arrest was issued or judgment arose; (2) the dismissal of the charge for which the warrant of arrest was issued or judgment arose; (3) the posting of bond or the giving of other security to reinstate the charge for which the warrant was issued; (4) the payment or discharge of the fine and cost owed on an outstanding judgment of the court; or (5) other suitable arrangement to pay the fine and cost within the court's discretion. <p>(b) The department may not continue to deny the renewal of the person's driver's license under this chapter after the department receives notice:</p> <ol style="list-style-type: none"> (1) under Subsection (a); (2) that the person was acquitted of the charge on which the person failed to appear; or (3) from the political subdivision that the failure to appear report or court order to pay a fine or cost relating to the person: <ol style="list-style-type: none"> (A) was sent to the department in error; or (B) has been destroyed in accordance with the political subdivision's records retention policy. <p>According to Transportation Code, Sec. 706.006. PAYMENT OF ADMINISTRATIVE FEE. (a) A person who fails to appear for a complaint or citation for an offense described by Section 706.002 (a) shall be required to pay an administrative fee of \$30 for each complaint or citation reported to the department under this chapter, unless the person is acquitted of the charges for which the person failed to appear. The person shall pay the fee when:</p> <ol style="list-style-type: none"> (1) the court enters judgment on the underlying offense reported to the department; (2) the underlying offense is dismissed; or (3) bond or other security is posted to reinstate the charge for which the warrant was issued. <p>(b) A person who fails to pay or satisfy a judgment ordering the payment of a fine and cost in the manner the court orders shall be required to pay an administrative fee of \$30.</p> <p>(c) The department may deny renewal of the driver's license of a person who does not pay a fee due under this section until the fee is paid. The fee required by this section is in addition to any other fee required by law.</p> <p>In accordance with Code of Criminal Procedure, Art. 103.0033 (c) unless granted a waiver under Subsection (h), each county and municipality shall develop and implement a program that complies with the prioritized implementation schedule under Subsection (h). A county program must include district, county, and justice courts.</p> <p>(d) The program must consist of:</p> <ol style="list-style-type: none"> (1) a component that conforms with a model developed by the office and designed to improve in-house collections through application of best practices; and (2) a component designed to improve collection of balances more than 60 days past due, which may



	<p>be implemented by entering into a contract with a private attorney or public or private vendor in accordance with Article 103.0031.</p> <p>According to Code of Criminal Procedure, Art. 103.0031. COLLECTION CONTRACTS. (b) A commissioners court or governing body of a municipality that enters into a contract with a private attorney or private vendor under this article may authorize the addition of a collection fee in the amount of 30 percent on each item described in Subsection (a) that is more than 60 days past due and has been referred to the attorney or vendor for collection. The collection fee does not apply to a case that has been dismissed by a court of competent jurisdiction or to any amount that has been satisfied through time-served credit or community service. The collection fee may be applied to any balance remaining after a partial credit for time served or community service if the balance is more than 60 days past due. Unless the contract provides otherwise, the court shall calculate the amount of any collection fee due to the governmental entity or to the private attorney or private vendor performing the collection services and shall receive all fees, including the collection fee. With respect to cases described by Subsection (a)(2), the amount to which the 30 percent collection fee applies is: (1) the amount to be paid that is communicated to the accused as acceptable to the court under its standard policy for resolution of the case, if the accused voluntarily agrees to pay that amount; or (2) The amount ordered paid by the court after plea or trial. (d) A defendant is not liable for the collection fees authorized under Subsection (b) if the court of original jurisdiction has determined the defendant is indigent, or has insufficient resources or income, or is otherwise unable to pay all or part of the underlying fine or costs.</p>					
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>DL renewal block is released when other suitable arrangements are made within the court's discretion. Instances of defendants not returning to the court after DL hold is released. Clerical error Control procedures are not followed due to a lack of training or supervisory review.</p>					
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Sanctions from the State Comptroller and the Office of Court Administration including the loss of the County's quarterly administrative fee on State collections. Loss of revenue for Dallas County, the State of Texas and OmniBase</p>					
<p>Recommendation: (Describe corrective action)</p>	<p>\$30 failure to appear fee should be assessed and collected in accordance with Commissioners Court Order No. 2003-2085, dated November 11, 2003, and Transportation Code § 706.</p> <p>Payment plans should be established and monitored in accordance with Code of Criminal Procedure, Art. 103.0033.</p> <p>30% add-on delinquent collection fee should be assessed and collected in accordance with Commissioners Court orders and Code of Criminal Procedure, § 103.0031 including proportionally prorating partial payments.</p>					
<p>Responsible Department or Organization:</p>	<p>Justice of the Peace 5-2</p>					
<p>Management's Response:</p>	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	<p>Respondent:</p>	<p>Honorable Juan Jasso</p>	<p>Date:</p>	<p>7/1/2014</p>
<p>Comments:</p>	<p>Time payment plan/warrants, fees are being collected and warrants are being recalled and disposed.</p>					
<p>Disposition:</p>	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration			



Finding Number: 13-JP5.2-01-05 Credit/Debit Card Transactions
Date: February 15, 2013 & January 3, 2014
Audit: Justice of the Peace 5-2, FY 2012 & FY 2013
Auditor(s) Assigned: DW & PA

<p>Finding:</p>	<p>Review of financial activity associated with 40 credit/debit card transactions, 20 autocite credit/debit card transactions and the associated JPAS postings revealed:</p> <ul style="list-style-type: none"> • Thirty-seven payments were posted to JPAS using the sequence ID number instead of the last 5 digits of Transaction ID. • Ten case docket screens were not updated for warrant/capias recalls and OMNI hold removals for cases with payments in full. • Eighteen partial payments were not properly prorated • One payment was not posted to the correct fee types • One payment with posting to the JPAS delayed for over 30 days • Two payments with posting to the JPAS delayed seven days • One payment was posted to the incorrect case <p>Status: Bookkeeper transferred the payment to the correct case</p> <p>Limited integration of automated JPAS payment posting functionality requiring additional staff time to review, reconcile, and research/post exceptions.</p> <ul style="list-style-type: none"> • Two daily Internet activity settlement reports and one daily POS Batch Settlement report • 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. • 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 6 Credit Card Posting</p>
<p>Condition: (Describe the current condition)</p>	<p>Credit/debit card payments are submitted for processing either by the defendant directly over the Internet or by the bookkeeper for mail in payments (data is entered manually by the bookkeeper) or Point-of-Sale (POS) over the counter transactions using a swipe card reader and numeric pad for entry of debit cards PIN by customer. There are two web portals that can be used: an 'auto citation' payment channel and a 'JP Court' precinct payment channel. A payment kiosk is also located in the courthouse lobby.</p> <p>On August 7, 2013, Justice of the Peace 5-2 began accepting credit/debit card payments over the counter. Defendants paying with a credit or debit card in person are required to provide a government issued photo ID. The clerk informs the payer of the convenience fee amount to be assessed. The clerk swipes the credit or debit card on the POS device. The clerk generates two POS sales slips (customer and office copy) and obtains the customer's signature on the court's copy for non-PIN transactions only. For debit card transactions, the customer is required to enter a PIN on the numeric pad. The clerk takes the signed slip and any supporting documentation to the bookkeeper or back-up bookkeeper for receipting. The bookkeeper staples the signed POS slip to the JPAS receipt. At the end of the business day (not prior to 4 PM), the clerks will generate a Device Detail Report for each POS device and give it to the bookkeeper for reconciling and balancing the daily JPAS transactions. The next business day, the bookkeeper and chief clerk receive, by email from the court's proxy email account, a Batch Settlement Report, listing all the POS credit/debit card transactions completed by the court</p>



	<p>staff for that period. The bookkeeper will compare the Batch Settlement Report to the prior day Device Detail Report to verify the reports match. The Batch Settlement amount is noted on the check deposit Form 98 and a copy of the Batch Settlement Report will be attached to the deposit form.</p> <p>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. Mailed in credit card payment data are submitted to the bookkeeper for processing through the County's Intranet portal. A confirmation number is generated by the system for successful transactions and the confirmation will be printed by the bookkeeper. Credit/debit card payments processed through the 'automated traffic citation' payment channel by 6:59:59 PM are not consistently included in the next day business closeout (processing is dependent on IT parameters not JP court clerk). Credit card number and other information are <u>not</u> stored on Dallas County servers or systems.</p> <p>Each business morning, the bookkeeper prints the credit card transaction reports from both credit/debit card payment channels and the mainframe automated posting/reject reports. Accepted transactions (completed prior to 7 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. A receipt does not print for these transactions. The bookkeeper inconsistently reviews the 'automated traffic citation' payment channel accepted (titled Settlement Report) report and compares to the JPAS for accuracy in fee code distribution. There are limited court costs tables available for the automated posting of credit/debit 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 or chief clerk to the JPAS as payment type 'check' due to JPAS limitations. Daily balancing of receipt activity will include credit/debit card payments that appear on the accepted/settlement (previous day's activity prior to 7 PM) reports generated by court staff from the County's Intranet site.</p> <p>A copy of the POS settlement report and the two accepted/settlement ('auto citation' and 'JP Court') reports will be sent to the County Treasurer with the check deposit.</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>Court costs, fines, and fees should be assessed/collected/prorated in compliance with applicable state laws including Code of Criminal Procedure Chapter 102 and Local Government Code Chapter 133 or Commissioners Court orders or Attorney General opinions.</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. Inconsistent adherence to credit card procedures outlined in the <i>Dallas County General Policy for Use of Credit Card Transactions Policy</i>.</p>					
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Delayed revenue recognition and lost interest earnings to the County and State. 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>Payment posting procedures should include:</p> <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. • Code partial payments to the correct fee types prorating to each State and local court costs/fees before recording amounts to fine or only one court cost. <p>Recall outstanding warrants or capias same business day when payments are made in full (appear on daily settlement report).</p> <p>Document proposed modifications to the automated posting process and incorporate in technology assessments.</p>					
<p>Responsible Department or Organization:</p>	<p>Justice of the Peace 5-2</p>					
<p>Management's Response:</p>	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	<p>Respondent:</p>	<p>Honorable Juan Jasso</p>	<p>Date:</p>	<p>7/1/2014</p>
<p>Comments:</p>	<p>Credit/debit card transactions, clerks are processing credit/debit payments in compliance with Dallas County General Policy.</p>					
<p>Disposition:</p>	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration			



Finding Number: 13-JP5.2-01-06 **Criminal Fee Dockets**
Date: February 15, 2013 and January 6, 2014
Audit: Justice of the Peace 5-2, FY2012 & FY2013
Auditor(s) Assigned: DW & PA

<p>Finding:</p>	<p>Review of 132 warrants or capiases from IT Services Active Warrants on Disposed Cases Report dated October 21, 2013 for validity of warrant issuances, recalls, and served / returned / active / regional statuses (approximately 10,508 active warrants or capiases as of 10/19/2013) revealed:</p> <ul style="list-style-type: none"> • Eighty-nine active warrants or capiases on WX50 for cases without balances due; with time served; dismissed; and/or inactive (marked with disposed flag 'X') as of October 21, 2013. Status: Twenty-seven warrants or capiases recalled or returned with WX50 and Regional updated. • Seventeen warrant issuances were not posted or documented on the case docket. • Forty Regional disposition codes need to be updated by the Constable's office. Status: Five warrants were recalled with Regional disposition codes updated on WX50. • One defendant was granted driver safety course without presenting a valid driver's license. • One hundred four warrant or capiases return dates were not entered to the JPAS docket screen. • All court clerks are authorized to recall warrants.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper Criminal Fee Dockets, 8A. 1-4 and 8A.5 IT Services Active Warrants on Disposed Cases Report and responses to ICQ</p>
<p>Condition: (Describe the current condition)</p>	<p>Warrants including alias warrants are issued on a limited basis 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>Court clerks transmit (prompting recall notices to print at the law enforcement agency) recall notices to the appropriate law enforcement agency but without notice of confirmation recall received. Dates are not consistently recorded to the JPAS by court clerks as warrants and/or capiases are returned from law enforcement agencies. Process verification is problematic since systems are not linked and lack warnings when payments are made in full, defendants appear, or defendants comply with orders of the court, etc. 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/capiases should be issued within a reasonable time frame to further enhance the court's collections process. All warrants should be recalled when a defendant makes proper disposition of court costs & fines by payments made, jail time served, community service or other disposition such as appeal of the case.</p>



	<p>Best practices for internal control require separation of assigned duties for personnel authorized to issue and/or recall warrants.</p> <p>Docket screen procedures recommended by the County Auditor in document titled 'Standard Procedures for Recording Misdemeanor Information to the Docket Screen' should be followed when recording entries to the court's official electronic docket which is governed by Code of Criminal Procedure, § 45.017. JPAS Docket screens should be updated as additional case activity occurs including but not limited to warrant/capias issuance/recall/return, jail time served, dismissed dates, deferred adjudication dates, judgment dates, assessment of additional court costs and/or changes in fine/special expense amounts as ordered by the judge. The disposed flag field should be marked with an "X" when the case has reached final disposition, including dismissals, appeals to the County Court of Criminal Appeals, jail time served for satisfaction of fine and court costs, payment in full for satisfaction of fine and court costs.</p> <p>In accordance with Code of Criminal Procedure §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>Cause: (Describe the cause of the condition if possible)</p>	<p>Control procedures are not followed due to a lack of training or supervisory review. Warrant /capias are not returned from the Constable/ Sheriff offices. Inadequate system exception reporting for recall of warrants and follow-up. Clerical error</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Liability to County for persons arrested in error. Official Justice of the Peace Docket records are inaccurate or incomplete.</p>
<p>Recommendation: (Describe corrective action)</p>	<p>Warrant and capias procedures should include:</p> <ul style="list-style-type: none"> • Warrants issued timely when defendants do not appear, do not comply with conditions of release, or default on payment terms. Show cause hearings 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 maintained with weekly follow-up communications to the constable or sheriff until returned. • Outstanding warrant reports periodically reviewed for accuracy. <p>JPAS Docket screen posting procedures should include:</p> <ul style="list-style-type: none"> • Updating Docket screens as warrants or capiases are issued/recalled/returned. • Completion of electronic dockets in compliance with Vernon's Ann., CCrP, § 45.017.



	Pursue new system with improved features.					
Responsible Department or Organization:	Justice of the Peace 5-2					
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Juan Jasso	Date:	7/1/2014
Comments:	Agree with recommendations and corrective action with regards to criminal fee dockets. This action has always been applied, however, additional training, posting will be reviewed monthly.					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration			



Finding Number: 13-JP5.2-01-07 **Unposted Traffic Citations**
Date: January 21, 2014
Audit: Justice of the Peace 5-2, FY2012 & FY2013
Auditor(s) Assigned: PA

<p>Finding:</p>	<p>Review of unposted traffic tickets as of December 16, 2013 revealed:</p> <ul style="list-style-type: none"> • Approximately 710 traffic citations not entered into the Justice of the Peace Accounting System (JPAS). The majority of the citations were received in the month of November. • Public service program enrollees have unsupervised access to defendants' confidential information when assigned to prepare case jackets and place citations in the jackets. • Confidential data such as date of births, driver's license numbers, etc. are readily available and not safely secured in locked filing cabinets or desk drawers.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper No. 8.A6 and Observations</p>
<p>Condition: (Describe the current condition)</p>	<p>The number of manual issued citations filed at JP 5-2 by various agencies has greatly increased. A backlog of citations not entered to the JPAS exists. Traffic citations are file marked the day received. Two clerks are responsible for entering the citations in the system once a case number has been assigned. The clerks have individuals from the public service program assign case numbers to the citations, prepare the case jackets, and place the citations in the case jackets.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Cases (including citations filed by law enforcement agencies) should be filed electronically with the justice court consistent with standard functional requirements for traffic case management systems as developed by a Joint Technology Committee of the Conference of State Court Administrators (COSCA), the National Association for Court Management (NACM) and the national Center for State Courts (NCSC).</p> <p>General accounting standards require that Information processing controls should be implemented to test that cases electronically filed through computerized applications are valid, properly authorized, and completely, timely, and accurately processed and reported.</p> <p>Documents including confidential information should be retained in a secure location to prevent improper usage including identify theft. Physical access to assets should be restricted (secured at all times) from public access and non-custodial employees.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Lack of adequate staff Insufficient controls related to confidential data Citations not electronically filed with the court</p>
<p>Effect: (Describe or quantify)</p>	<p>Potential misuse of official documents County liability for improper storage of confidential information</p>



any adverse effects)	Delayed court action and revenue recognition				
Recommendation: (Describe corrective action)	<p>Corrective action plan should be developed prioritizing posting of all cases filed in the court, including traffic citations received, to the JP accounting system in a timely manner.</p> <p>Work with law enforcement agencies who file manual tickets to implement an electronic ticket process in order to improve quality, efficiency, and timeliness for citation filings.</p> <p>Revise assignments to individuals from Public Service Program consistent with procedures outlined in the <i>Dallas County Records Management Policy and Procedures for Destroying Transitory Records</i> briefed July 3, 2012 which states Public Service Program enrollees should not access any sensitive and/or confidential information or government records.</p> <p>Retain documents containing social security numbers or other confidential information in locked shelving within a secure location with restricted access.</p>				
Responsible Department or Organization:	Justice of the Peace 5-2				
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Judge Juan Jasso	Date: 7/1/2014
Comments:	Unposted traffic citations, we are in need of additional staff to process the large amount of manual citations we are receiving on a monthly basis from DSO and other agencies.				
Disposition:	<input checked="" type="checkbox"/> Audit Report		<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration	



Finding Number: 13-JP5.2-01-08 **Civil Fee Dockets**
Date: January 9, 2013 and January 6, 2014
Audit: Justice of the Peace 5-2, FY2012 & FY2013
Auditor(s) Assigned: DW & PA

<p>Finding:</p>	<p>Review of accounts receivable, 35 cases from the Justice Fee Exception report, and 5 cases with writs of execution issued revealed:</p> <p><u>Filing Fees</u></p> <ul style="list-style-type: none"> • Seven cases were filed without payment of filing fees: <ul style="list-style-type: none"> • One case jacket with an attorney letter referencing payment sent with the petition • One case filing was statutorily denied by the Judge and the case did not proceed • One case was filed in the wrong precinct • One case was eventually dismissed due to the plaintiff not returning with payment • Three cases with delayed payment of filing fees (5 days, two weeks, and 2 ½ months) • Thirteen (37.1% of sample) cases with <i>Affidavits of Inability to Pay Costs</i> not recorded to the Justice of the Peace Accounting System (JPAS) Docket screen. • Two cases with filing fees were posted to the wrong case. Status: Corrected. • Two cases were created in error: one wrong case type and one wrong case number. Filing fees were properly received to the correct case types/numbers. <p><u>Writs of Execution</u></p> <ul style="list-style-type: none"> • Five out of five (100%) writs of execution on civil judgments with the "SUM OF \$\$\$\$ COSTS OF SUIT" amount awarded to the prevailing party included the writ of execution service fee while the writ also states "AND THE COSTS OF EXECUTING THIS WRIT". <ul style="list-style-type: none"> • Writ officers receiving writs rely on writ wording to calculate total amount due and add the writ service fee amount as directed to initiate collection which results in two writ fees being assessed and potentially collected. <p>Prior Year Status - Receivables:</p> <ul style="list-style-type: none"> • As of September 30, 2013, Dallas Housing Authority (DHA) owes \$34,971 in filing fees and service fees for court activity dating to fiscal year 2004. • As of September 30, 2013, the City of Dallas owes \$391 for case activity between FY99 and FY05.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>9A review of DHA Accounts Receivables and 9B review Justice Fee Exception Report identifying cases filed without payment of filing fees. Writs of Execution, JPAS, and judgments</p>
<p>Condition: (Describe the current condition)</p>	<p>Court costs and service fees are required to be paid at the time of filing. Parties to a suit that do not have adequate resources may request to file a case without payment. Indigent plaintiffs complete an affidavit of inability to pay (pauper's affidavit) filing/service fees in accordance with Rule of Civil Procedure 145. The affidavit is reviewed by the court and if approved, filed in the case jacket. JPAS Docket screen has been updated with 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</p>



	<p>charges so credits are not systemically recorded for pauper's affidavits. Paper service is stamped with "pauper oath filed" in accordance with Rule of Civil Procedure 126 and 145.</p> <p>Cases authorized for filing without payment are not consistently billed by the bookkeeper and/or chief clerk. Billing notations are not reflected on the case Docket comment. The court continued to accept DHA filings despite auditor recommendations in the August 15, 2006 report.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>In accordance with statutes (Local Government Code (LGC) § 118.121, 118.122, 118.123, 118.131, and Chapter 133) and Commissioners Court orders, filing fees should be collected at the time of filing and service fees should be collected at the time of service request for all evictions, civil and small claim cases filed by non-governmental entities and individuals except for those individuals with approved affidavits of indigence on file or those entities listed under Civil Practices and Remedies § 6.001, 6.002, and 6.003.</p> <p>Texas Rules of Civil Procedure, RULE 145. AFFIDAVIT ON INDIGENCY</p> <p>(a) Affidavit. In lieu of paying or giving security for costs of an original action, a party who is unable to afford costs must file an affidavit as herein described. A "party who is unable to afford costs" is defined as a person who is presently receiving a governmental entitlement based on indigency or any other person who has no ability to pay costs. Upon the filing of the affidavit, the clerk must docket the action, issue citation and provide such other customary services as are provided any party.</p> <p>Filing fees should be collected on cases transferred from courts outside of Dallas county under Rule of Civil Procedure, No. 89. <http://www.supreme.courts.state.tx.us/rules/trcphome.asp>.</p> <p>Texas Rules of Civil Court Procedures Rule 143. A party seeking affirmative relief may be ruled to give security for costs at any time before final judgment, upon motion of any party, or any officer of the court interested in the costs accruing in such suit, or by the court upon its own motion. If such rule be entered against any party and he failed to comply therewith on or before twenty (20) days after notice that such rule has been entered, the claim for affirmative relief of such party shall be dismissed.</p> <p>Texas Rules of Civil Procedure, RULE 656. EXECUTION DOCKET</p> <p>The clerk of each court shall keep an execution docket in which he shall enter a statement of all executions as they are issued by him, specifying the names of the parties, the amount of the judgment, the amount due thereon, the rate of interest when it exceeds six per cent, the costs, the date of issuing the execution, to whom delivered, and the return of the officer thereon, with the date of such return. Such docket entries shall be taken and deemed to be a record. The clerk shall keep an index and cross-index to the execution docket. When execution is in favor or against several persons, it shall be indexed in the name of each person. Any clerk who shall fail to keep said execution docket and index thereto, or shall neglect to make the entries therein, shall be liable upon his official bond to any person injured for the amount of damages sustained by such neglect.</p>
<p>Cause: (Describe the cause of the condition if</p>	<p>Lack of supervisory review or follow-up Clerical error Weak system functionality</p>



possible)	Wording on writs of execution					
Effect: (Describe or quantify any adverse effects)	Potential loss of revenue for Dallas County and State of Texas Inability to determine if billings have occurred from the Docket screen entries System extracts do not include indigent status Inhibits cost recovery if the plaintiff's claim is upheld Potential for duplicate collection of writ service fees.					
Recommendation: (Describe corrective action)	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: <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. Record the file date of a pauper's affidavit on predefined fields on the Docket screen. Filing fees should be collected on cases transferred from courts outside of Dallas county under Rule of Civil Procedure, No. 89. Wording on writs of execution should be revised clarifying whether the "COSTS OF SUITS" includes the service fee for writ of execution while at the same time continuing to allow additional costs of executing the writ such as: deed fees, posting notice fees, commissions, etc. Collection of unpaid court costs and service fees should be pursued with assistance through the District Attorney.					
Responsible Department or Organization:	Justice of the Peace 5-2					
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Judge Juan Jasso	Date:	7/1/2014
Comments:	Civil fee dockets, filing fees are being collected at the time of filing.					
Disposition:	<input checked="" type="checkbox"/> Audit Report		<input type="checkbox"/> Oral Comment		<input type="checkbox"/> Deleted From Consideration	



Finding Number: 13-JP5.2-01-09 **Marriage Licenses**
Date: January 6, 2014 and February 18, 2013
Audit: Justice of the Peace 5-2, FY2012 & FY2013
Auditor(s) Assigned: PA & DW

<p>Finding:</p>	<p>Review of marriage certificate issuance logs and corresponding JPAS receipts revealed:</p> <ul style="list-style-type: none"> • One marriage license entry could not be traced to a receipt. • Sixty-nine marriage license log entries were incomplete without explanation documented for void/incomplete entries.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Work paper 10C Marriage license logs</p>
<p>Condition: (Describe the current condition)</p>	<p>When applicants come to the court for <u>marriage licenses</u>, they are directed to apply for the license at the Kiosk located in the court’s hallway. Using the County Clerk’s AiLIS system, applicants complete an online application and receive a reference number which is given to the deputized clerk. The clerk searches the marriage license application system for the reference number, prints the application for the applicants to verify and sign affirming the correctness of the information. The marriage license is printed (from AiLIS) on special paper and a gold embossed County seal is affixed. The license and required fee (payment tender type should be cash or money order) accepted by the clerk are taken to the bookkeeper for receipting. The bookkeeper verifies the fee corresponds to the type of marriage license. The JPAS is accessed by the bookkeeper and the payment for the license is receipted to specially assigned case numbers under the MC case type. The marriage license log is filled out by the issuing clerk with the date, groom and bride’s names, certificate number, application ID number, case number, and clerk’s initials. The original receipt, any change due and license are provided to the requestor.</p> <p>When a Twogether in Texas pre-marriage certificate is presented, the certificate is verified in the Twogether in Texas system as valid and the required box checked to apply the \$60 discount. Twogether in Texas license fees are \$21 rather than the standard \$81 fee.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>According to Texas Administrative Code, RULE §181.25:</p> <p>a) The bureau shall furnish application forms for a marriage license to each county clerk in the format as prescribed by the State Registrar.</p> <p>(b) The application form shall contain at a minimum the items and information prescribed in the Texas Family Code, §2.004.</p> <p>(c) When reproduced locally by the county clerk, the form shall be identical in content, format, and size as prescribed by the bureau.</p> <p>Documents including confidential information should be retained in a secure location to prevent improper usage including identify theft.</p>



	<p>Management judgment in designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. Internal control requires that five core components be present: Control Environment; Risk Assessment; Control Activities, Information and Communication; and Monitoring Activities. Specific controls related to marriage license logs and receipt control procedures require that:</p> <ul style="list-style-type: none"> • All computer receipts should be accounted for and properly used in order to affix responsibility, enhance cash control and prevent potential assertion that monies were paid and refund due. • All monies received should be promptly receipted and deposited consistent with state law, V.T.C.A., L.G.C. § 113.022 and procedures recommended by the County Auditor. • Receipts should not be altered, but properly voided and affixed with a reason for the void with retention of all voided copies. • The chief clerk should periodically review the exception reports and transaction logs (especially with respect to receipt deletions, lowered amounts, and payment type changes) to ensure that the explanation for the deletions is documented and reasonable. 				
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Clerk error</p>				
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Logs with incomplete information</p>				
<p>Recommendation: (Describe corrective action)</p>	<p>Marriage license application procedures should be updated to include:</p> <ul style="list-style-type: none"> • Written procedures, periodic review by chief clerk for compliance, and staff training • Issuance logs updated with voided transaction data including reason for voiding <p>Continue verification of the pre-marriage certificate to the Twogether in Texas system.</p>				
<p>Responsible Department or Organization:</p>	<p>Justice of the Peace 5-2</p>				
<p>Management's Response:</p>	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	<p>Respondent: Honorable Judge Juan Jasso</p>	<p>Date: 7/1/2014</p>	
<p>Comments:</p>	<p>Marriage license application procedures have been updated and are reviewed each month by the chief clerk.</p>				
<p>Disposition:</p>	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 13-JP5.2-01-10 **Activity Reports**
Date: January 6, 2014 and February 15, 2013
Audit: Justice of the Peace 5-2, FY2012 & FY2013
Auditor(s) Assigned: PA & DW

<p>Finding:</p>	<p>Comparison of activity reports filed by the court with the Office of Court Administration (OCA), the Office of Budget and Evaluation (OBE), and the Auditor’s Office to the mainframe JPAS case records for FY2012 and FY2013 revealed:</p> <p><u>FY2013</u></p> <p><u>JPAS to OCA</u></p> <ul style="list-style-type: none"> • Traffic (JT) case counts were under-reported by 10,708 cases (40.11%) to OCA. • Small Claim (JS) case counts were under-reported by 125 cases (16.23%) to OCA. • Other Civil (JC) case counts were under-reported by 258 cases (15.05%) to OCA. • Debt Claims (JX) case counts were over-reported by 82 cases (2733.33%) to OCA. • Forcible Entry & Detainer (JE) case counts were under-reported by 651 cases (16.6%) to OCA. <p><u>JPAS to OBE</u></p> <ul style="list-style-type: none"> • Traffic (JT) case counts were under-reported by 4,379 cases (16.4%) to OBE. <p>Status: Court does not include all the new case sequences for traffic cases filed on the monthly activity report submitted to OBE.</p> <p><u>FY2012</u></p> <p><u>JPAS to OCA</u></p> <ul style="list-style-type: none"> • Traffic (JT) case counts were under-reported by 7,064 cases (35.63%) to OCA. • Small Claim (JS) case counts were over-reported by 61 cases (5.91%) to OCA. • Forcible Entry & Detainer (JE) case counts were under-reported by 173 cases (5.22%) to OCA. <p><u>JPAS to OBE</u></p> <ul style="list-style-type: none"> • Forcible Entry & Detainer (JE) case counts were under-reported by 274 cases (8.26%) to OBE. • Small Claim (JS) case counts were under-reported by 86 cases (8.33%) to OBE. <p>Status: OCA has requested that Justice of the Peace Courts make “Docket Adjustments” to show a zero (positive balance) at the end of month, which are not an accurate reflection of the actual pending case balances of the court. Per OCA memo date 9/18/13, a request by the court was granted for a one-year waiver of the requirement to report collection aging information, which is one of the OCA Collection Improvement Program reporting requirements, effective immediately through August 31, 2013.</p>
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper No. 11A Comparison of activity reports submitted by the court to OCA website, OBE and JPAS filed cases as counted and analyzed by the auditor.</p>
<p>Condition:</p>	<p>Court clerk assignments include processing traffic, other class C misdemeanor, evictions, other</p>



<p>(Describe the current condition)</p>	<p>civil, debt claims, or small claims cases. In addition, the court clerks manually capture case activity, disposition and payment information on a daily basis. Oversight or mathematical errors result in monthly data provided by the court clerks to the chief clerk to not accurately reflect case activity as recorded to the Justice of Peace Accounting system. The chief clerk compiles a monthly summary of case activity, disposition, and payment information based on data provided and submits to OCA, OBE, and Auditor's office without complete cross reference to the JPAS or validation of totals.</p> <p>Automated traffic case numbers are retrieved daily by court personnel accessing Document Direct. The court is not capturing manual traffic case filings for inclusion in reporting to OCA.</p>			
<p>Criteria: (Describe the optimal condition)</p>	<p>Government Code Section 71.035(b) and Texas Administrative Code Sections 171.1 and 171.2 requires all activity reports to be accurately and timely completed and mailed (or updated via the Internet) to the council (Texas Judicial Council/OCA) no later than 20 days following the end of the month reported.</p> <p>Local Government Code 114.002 authorizes the County Auditor to determine the time and manner for making reports to the auditor. The County Auditor has determined that activity reports should be provided to the Internal Audit section no later than 20 days following the end of the month reported.</p> <p>Internal control for reporting requires that all case numbers are accounted for, issued consecutively by case type, and properly and timely indexed to the JPAS.</p>			
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Mathematical errors and inadequate record keeping Non-adherence to the OCA reporting guidelines</p>			
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Potential for court staffing as determined by OBE to be less/more than authorized Inaccurate statewide court analysis by OCA</p>			
<p>Recommendation: (Describe corrective action)</p>	<p>In accordance with statutory guidelines, monthly activity reports should be completed in an accurate and timely manner with copies provided to OCA, OBE, and the County Auditor. Calculations should revised to include manual traffic case filings.</p> <p>Activity reports should be corrected if errors are later identified, as the accuracy of activity reports may affect staffing levels or statewide analysis.</p>			
<p>Responsible Department or Organization:</p>	<p>Justice of the Peace 5-2</p>			
<p>Management's Response:</p>	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	<p>Respondent: Honorable Judge Juan Jasso</p>	<p>Date: 7/1/2014</p>
<p>Comments:</p>	<p>Activity reports are being reported monthly.</p>			
<p>Disposition:</p>	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration	



Finding Number: 13-JP5.2-01-11 **Special Fund Reconciliation**
Date: January 13, 2014 and February 15, 2013
Audit: Justice of the Peace 5-2, FY2012 & FY2013
Auditor(s) Assigned: PA & DW

<p>Finding:</p>	<p>Special Fund Reconciliation: Reconciliation and review of special fund activity, postings to the JPAS, general ledger and internal control procedures for separation of duties, authorization, funds available for disbursement and proper payees revealed:</p> <ul style="list-style-type: none"> • One \$75 citation fee refunded. Docket comments indicate service not performed; however, a judgment was entered on the case • Court improperly retained a \$50 Warrant Fee from a cash bond for a DA dismissal on an offense that is not subject to an administrative fee. • Two checks stale dated in FY2013 totaling \$173 were not cancelled in JPAS. • One invalid check cancellation posting for \$200 to an unrelated case with an incorrect check number. <p>Status: Court attempted to correct by recording an offsetting \$200 disbursement entry with a different check number.</p> <ul style="list-style-type: none"> • Citation issuance fees for: state agencies (including DPS, Railroad Police, and Texas Parks & Wildlife); DART; community college police, University of Texas Southwest Medical School; and other law enforcement agencies remain in the special fund. • Numerous instances of court costs, fines (including truancy fines), NSF collections, etc. were posted to, and remain in the special fund. • Old case balances (approximately \$237,099 of the \$260,506 system balance as of 9/30/2013 is over three years old) in the special fund have not been researched for disbursing to the applicable party and/or escheating to the County Treasurer or State Comptroller. • Forfeiture proceedings were not initiated against defendants to forfeit cash bonds when defendants failed to appear (approximately \$72,510 in cash bonds are over four years old).
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper No. 12A, 12B, 12C and 12D Review of special fund activity FY12 thru FY13</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, fines and court costs, 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</p>



	<p>County Treasurer for bank reconciliations.</p> <p>The bookkeeper posts cancellations and stale dated checks to the JPAS based on notices received from the County Treasurer.</p> <p>While manual tracking of payment plans occur, there is no manual or systemic tracking or exception report for defendants failing to appear with potential for forfeiture.</p> <p>Limited research of old case balances (approximately \$237,099 of the \$260,506 system balance as of 9/30/2013 is over three years old) is performed on the funds remaining in the special fund account for disbursement or escheatment.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Management judgment in designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. Internal control requires that five core components be present: Control Environment; Risk Assessment; Control Activities, Information and Communication; and Monitoring Activities. Specific controls related to disbursement procedures require that:</p> <ul style="list-style-type: none"> • All special fund disbursements and cancellations should be timely and accurately posted to the JPAS. Fund balances must be reconciled against control records (GL and bank statement). • Special fund reports should be reviewed on a periodic basis and disbursements should be made to the appropriate parties and entities in a timely manner. <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>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. An action by the state to forfeit a bail bond under Code of Criminal Procedure § 22.18 must be brought no later than the fourth anniversary of the date the principal fails to appear in court.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Limited staff time to research old items and weak system functionality</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. • Additional staff time to research and correct posting errors. <p>Unable to forfeit a bail bond if action not brought by the state prior to the fourth anniversary of the date the principal fails to appear in court.</p>
<p>Recommendation:</p>	<p>Special fund procedures should include:</p>



<p>(Describe corrective action)</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. • All overpayments less than \$10 deposited to fee type 00 (clerk fees) unless the payor specifically requests a refund or wants the overpayment applied to future charges. • Existing JPAS codes (fee type 04: state agencies, 29: DART, 35: Parkland, and 01: Sheriff) used to drag/transfer the \$5 citation issuance fees from the special fund rather than disbursing special fund checks. <p>Review existing detailed monthly special fund and develop procedures for determining which funds are available for distribution.</p> <p>A management plan including reconciling GL and bank account should be developed and implemented to periodically review the detailed special fund report in order to clear old items on disposed cases.</p> <p>Escheat analysis and stale dating should be managed in accordance with unclaimed property statutes, V.T.C.A., Property Code, § 72 and § 76. (see website: http://www.window.state.tx.us/up/forms.html)</p> <p>Cash bonds should be forfeited in accordance with Code of Criminal Procedure § 22.</p> <p>In anticipation of future migration from the JPAS, we recommend a concerted effort be made to correct outstanding issues. Court action will improve the accuracy of migrated data and impact staff efficiencies during and after implementation.</p>				
<p>Responsible Department or Organization:</p>	<p>Justice of the Peace 5-2</p>				
<p>Management's Response:</p>	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	<p>Respondent:</p>	<p>Honorable Judge Juan Jasso</p>	<p>Date 7/1/2014</p>
<p>Comments:</p>	<p>Special fund reconciliation, bookkeeper is in the process of reconciling and reposting funds to the correct fee types.</p>				
<p>Disposition:</p>	<input checked="" type="checkbox"/> Audit Report		<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration	



Finding Number: 13-JP5.2-01-12 **Interpreter Fees**
Date: 7/12/2013
Audit: Justice of the Peace 5-2 FY2012 & FY2013
Auditor(s) Assigned: DW

<p>Finding:</p>	<p>Review of interpreter fee invoices and special fund activity for FY2012 thru partial FY2013 revealed:</p> <ul style="list-style-type: none"> • Thirty payments totaling \$4,200 for interpreter fees in civil, small claims, and eviction cases were deposited into and paid from the special fund (latest was dated 6-24-2013) rather than receipting as Justice Fees, fee type 00, and submitting a request for payment to pay from the court’s operational budget. <ul style="list-style-type: none"> ○ Instances of the full \$140 daily rate assessed/paid by two unrelated parties on different cases when two hearings were held on the same day. ○ Incomplete IRS form 1099 reporting for payments disbursed from the court’s special fund. <p>Status: Court began following recommended procedures for interpreter’s fees during the latter part of FY2013.</p> <ul style="list-style-type: none"> • Five interpreter fees totaling \$710 remain in the special fund.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper: 12.A Special fund activity and Interpreter fee invoices</p>
<p>Condition: (Describe the current condition)</p>	<p>Plaintiffs or defendants with limited English skills may request an interpreter to be present at the time of court hearing. If the case is a civil, small claims, or eviction case, the requester is responsible for paying the interpreter fee in accordance with the existing interpreter fee schedule at the time of request with approval by the court. The fee is assessed by the assigned court clerk based on the minimum interpreter charge. The bookkeeper records interpreter fees paid to the court as justice fees of the court. Hearings may be cancelled if interpreter fees have not been paid.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>In accordance with Texas Rules of Civil Court Procedure, RULE 143, RULE FOR COSTS, a party seeking affirmative relief may be ruled to give security for costs at any time before final judgment, upon motion of any party, or any officer of the court interested in the costs accruing in such suit, or by the court upon its own motion. If such rule be entered against any party and he failed to comply therewith on or before twenty (20) days after notice that such rule has been entered, the claim for affirmative relief of such party shall be dismissed.</p> <p>In accordance with Texas Rules of Civil Court Procedure, RULE 146. DEPOSIT FOR COSTS, in lieu of a bond for costs, the party required to give the same may deposit with the clerk of court or the justice of the peace such sum as the court or justice from time to time may designate as sufficient to pay the accrued costs.</p> <p>In accordance with Texas Rules of Civil Court Procedure, RULE 183. INTERPRETERS, the court may appoint an interpreter of its own selection and may fix the interpreter's reasonable compensation. The compensation shall be paid out of funds provided by law or by one or more of the parties as the court may direct, and may be taxed ultimately as costs, in the discretion of the court.</p> <p>In accordance with Texas Rules of Civil Court Procedure, RULE 559. COSTS, the successful</p>



	<p>party in the suit shall recover his costs, except in cases where it is otherwise expressly provided.</p> <p>Adherence to county policy approved on court order 2012-0766 and 2012-1272 which provides two hour minimum and 30 minute incremental rates for interpreting Spanish and other languages.</p>				
Cause: (Describe the cause of the condition if possible)	Did not follow recommended interpreter procedures				
Effect: (Describe or quantify any adverse effects)	Incomplete IRS form 1099 reporting Possible over payment of interpreter fees				
Recommendation: (Describe corrective action)	Civil, small claims, or eviction interpreter procedures should include: <ul style="list-style-type: none"> • Requestor deposit/pre-payment of interpreter fees (receipted to justice fees, fee type 00) prior to the scheduled hearing date unless the party seeking affirmative relief has an approved affidavit of inability to pay on file with the court • Interpreter fees taxed as costs • Interpreter invoices submitted through County Auditor's Accounts Payable section in accordance with county policy. • Interpreter fees correctly applied for the trial date/times. • Recovery of interpreter fees included in the judgment if paid by the prevailing party in accordance with Civil Practice and Remedies Code, § 31.007 (b) (3). <p>Interpreter fees remaining in the special fund should be researched with appropriate action taken.</p>				
Responsible Department or Organization:	Justice of the Peace 5-2				
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Judge Juan Jasso	Date: 7/1/2014
Comments:	Interpreter fees, fees are pre-paid for civil suit dockets.				
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 13-JP5.2-01-13 **Time & Attendance**
Date: January 6, 2014 and February 18, 2013
Audit: Justice of the Peace 5-2, FY 2012 & FY 2013
Auditor(s) Assigned: PA & DW

<p>Finding:</p>	<p>Observation of office schedules, review of responses to the Internal Control Questionnaire (ICQ), and review of manual time and attendance records and Kronos time and attendance system postings revealed:</p> <ul style="list-style-type: none"> • Employees Request for Leave forms were not approved by the Chief Clerk nor the Judge • Eight hours sick leave requested by one employee was posted to KRONOS as vacation leave • The court closed early prior to the Christmas holiday with employees' time posted to KRONOS as regular hours • One employee's Independence Day holiday was posted to KRONOS as vacation. • Eight hours vacation recorded to Kronos for one employee during 6-month probationary period. <p><i>Response: Per the Chief Clerk, the employee worked extra hours during the week of the requested time off to make up for the time out of the office.</i></p> <p>Observations</p> <ul style="list-style-type: none"> • Full-time regular employees take 50 minutes for lunch with no breaks. Lunch is posted to KRONOS as 30 minutes • Court is open to the public from 8:00 am to 4:00 pm. Employees closeout from 4:00 pm to 4:30 pm. • The court may close for lunch from 12:00 to 1:00 pm if no bookkeeper relief is available <p>Responses</p> <ul style="list-style-type: none"> ○ <i>Per the Chief Clerk, it is preferred for the court to close if there is no one who can adequately cover for the bookkeeper.</i> ○ <i>The court also closes for lunch during the noon hour on DA days.</i> <p>During the FY2012 review, internal control questionnaire responses indicate time off for non-family bereavement may be posted to sick leave.</p>
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpapers 13.B, 13.C.1-2, 13C.4, Time and Attendance Records, Internal Control Questionnaire, and observation.</p>
<p>Condition: (Describe the current condition)</p>	<p>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. Request for leave forms are completed by the clerks and given to the chief clerk for approval; however, approval is not evidenced on the form. The Chief Clerk maintains a folder with the request forms filed by employee name. Oracle DC Employee Self-Service is available for court staff to review hours paid and accrual balances taken / earned / available. Kronos time is 'approved' bi-weekly with a 'sign off' by the chief clerk.</p>



	<p>When the court closes early, the clerks do not use the timestamp to clock-out. Vacation or holiday time is not recorded and the Office of Budget and Evaluation is not informed of office closure. The chief clerk will enter the end time for each employee coded as regular time.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>According to Dallas County Code Sec. 82-175, Supervisory responsibilities:</p> <ul style="list-style-type: none"> (a) Supervisory responsibilities fall to the elected official, department head or their designee. (b) Supervisors are responsible for informing their employees about which time entry method (time clocks, on-line entry or time sheets) they shall use to record their time and attendance. 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. Only supervisors have the authority to correct employee time record errors or omissions. (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. <p>According to Dallas County Code, Section 82.32, Work hours scheduling:</p> <ul style="list-style-type: none"> (b) <i>Office hours.</i> An elected official/department head, with the approval of the commissioners court, has the right to establish and schedule reasonable work hours, rules and working conditions in a manner most advantageous to the county in accomplishing its service and work requirements. Compensatory time and overtime are also scheduled by the elected official/department head according to appropriate county policies. County offices, excluding 24-hour operations, are expected to remain open between the hours of 8:00 a.m.-4:30 p.m. and remain open during the noon hour. Employees should verify office hours and work hours with their supervisor. (c) <i>Breaks and lunch periods.</i> An elected official/department head may also establish breaks and lunch periods for their employees. Employees may be granted one break of ten minutes for each four hours worked. Employees are paid while on break. A lunch period may be 30 minutes or an hour depending on the work schedule approved by the elected/appointed official/department head. Lunch periods are in addition to the regular eight-hour work period and shall not be combined with breaks. Employees are not paid during their lunch period; therefore, they should be completely relieved of all duties and be free to leave their post of duty. <p>According to Dallas County Code, Sec. 82-61. Emergency conditions.</p> <ul style="list-style-type: none"> (b) <i>Employee time off with pay.</i> With the approval of the commissioners court, regular employees of general government operations may be allowed approved time off with pay for those scheduled hours they would have worked had the county been in operation. <p>According to Commissioners Court Order 2012-0145 dated January 24, 2012: when an</p>



	official closes his or her office due to inclement weather or other circumstances for a period that is normally a part of a regular work period, and intends to compensate those employees, the Office of Budget and Evaluation will: (1) notify commissioners court of the department that closed, (2) the reason(s) the department closed, and (3) the cost of the department closure during the first posted meeting after the closure.				
Cause: (Describe the cause of the condition if possible)	Inaccurate application of time and attendance policies.				
Effect: (Describe or quantify any adverse effects)	Official time and attendance records do not accurately reflect time worked and taken.				
Recommendation: (Describe corrective action)	<ul style="list-style-type: none"> • Actual hours worked, vacation time, sick time, holiday time, jury duty, compensatory time, overtime, ATO, etc. should be properly and timely posted to the Kronos time and attendance system in accordance with the Dallas County Code and Commissioners Court orders. • Consistent supervisory review of time and attendance Kronos postings should be emphasized. • Historical edits should be submitted to the Payroll Hotline to reflect correct leave types and time taken on Kronos. <p>All leave requests, authorizations, and supporting documentation should be retained in accordance with State Records Retention Schedule GR1050-54b which requires retention for current fiscal year end plus three years. Email requests and authorizations should be moved to the four (4) year Archive folder or other electronic storage.</p>				
Responsible Department or Organization:	Justice of the Peace 5-2				
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Judge Juan Jasso	Date: 7/1/2014
Comments:	Actual hours worked or time off is being posted on Kronos time and attendance system. Leave requests are being submitted for approval by supervisor/Judge.				
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		