



AUDIT REPORT

DALLAS COUNTY

JUSTICE OF THE PEACE PRECINCT 1, PLACE 1 FY2018

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Dallas County Auditor
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JUSTICE OF THE PEACE PRECINCT 1, PLACE 1 FY2018

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



DALLAS COUNTY
COUNTY AUDITOR

MANAGEMENT LETTER

Honorable Judge Thomas G. Jones
Justice of Peace, Precinct 1, Place 1
Dallas, Texas

Attached is the County Auditor's final report entitled "**Justice of the Peace Precinct 1, Place 1 FY2018**" Report. In order to reduce paper usage, a hard copy will not be sent through in-house mail except to the auditee.

If you prefer that released reports be emailed to a different (or additional) recipient, please inform me of the name and the change will be made.

Respectfully,

A handwritten signature in blue ink that reads "Darryl D. Thomas". The signature is fluid and cursive.

Darryl D. Thomas
County Auditor

EXECUTIVE SUMMARY

A review was performed in accordance with statutory guidelines on the records and reports of Justice of the Peace, Precinct 1, Place 1 for fiscal year ended 2018. We have identified priority areas of risk which need consideration by management.

Summary of Significant Observations:

Computer/Manual Receipts

- 72 voided computer receipts didn't follow proper receipts void procedure as a result receipts were voided without; being marked void, documenting reason, retaining both copies and documenting supervisory review and approval.
- Three manual receipts were skipped in sequence and were not voided.

Disposed/Deleted Cases:

- 35 Cases were disposed without sufficient documentation and eight files could not be located in the court or county archives.
- 184 cases were deleted without management review and we are not able to determine if any financial activities were associated.

Appealed / judgment date:

- 14 appealed files could not be located in the court or county archives nor able to corroborate with County Clerk's CRIN system
- 30 appealed and disposed cases were subsequently dismissed without recording dismissal and judgment date in JPAS.

Fee and Fine Assessment:

- 25 cases were noted with error and omission pertaining to applying incorrect partial payment, not assessing proper court cost & fee and not updating cases with correct court information to JPAS

Internal Control Questionnaire

- All clerks are authorized to update and modifying court cost and fine fields in JPAS and all clerks possess the Judge's signature stamp.
- All clerks could approve community service and Non-receipt items are not recorded when defendants serve time or perform community service.
- All employees have the same PIN to access Employee Only Areas.

Repeat observations from previous Audit

- Inconsistency noted in applying proper receipts and void procedure.
- Inconstancy noted pertaining to posting partial payment, assessing court cost and collections fee, receipting to fee type and JPAS docketing.
- All JPAS users have the ability to issue and recall warrants/capias without supervisory review.
- Checks were disbursed/cancelled without properly posting into Justice of the Peace court system. Balance over three years old remain in the special fund account.
- Cases were deleted without documentation of supervisory review and JPAS is not updated to reflect accurate and current case activity.
- Case jackets requested for audit review were not located in the court's records or in the County's archives

INTRODUCTION

Dallas County Auditor's Office mission is to provide responsible, progressive leadership by accomplishing the following:

- Comply with applicable laws and regulations
- Safeguard and monitor the assets of the County utilizing sound fiscal policies
- Assess risk and establish and administer adequate internal controls
- Accurately record and report financial transactions of the County
- Ensure accurate and timely processing of amounts due to County employees and vendors
- Set an example of honesty, fairness and professionalism for Dallas County government
- Provide services with integrity
- Work in partnership with all departments to resolve all issues of the County
- Strive to utilize the latest efficient and effective technology in the performance of tasks
- Provide technical support and training in the development, implementation, and maintenance of information systems
- Hold ourselves accountable to the citizens of the County at all times
- Be responsive to the elected officials and department heads of Dallas County

The objectives of this audit are to:

1. Ensure compliance with statutory requirements
2. Evaluate internal controls
3. Verification of accuracy and completeness of reporting
4. Review controls over safeguarding of assets

This audit covered the period of October 1, 2017 through September 30, 2018.

The audit procedures will include interviews with key process owners, observation of transactions processing, data analysis and sample testing of transactions. The main system used will also be reviewed and incorporated as part of the testing of transactions.

DETAILS

Computer receipts

We reviewed 47 voided computer receipts and identified 15 voided computer receipts were not marked void, 13 computer receipts were voided without a documented reason, 14 voided computer receipts in which both copies of the printed receipt were not retained by the court, and 30 computer receipts were voided without documenting supervisory review and approval. Computer receipts that cannot be issued to customers due to error should be marked void with an explanation written on the receipt. All receipt copies should be retained by the court. Computer receipts should be reviewed by court management to ensure receipts are timely posted to the correct cases. As a best practice, management should periodically review exception reports, voided transactions and transaction logs (especially with respect to receipt deletions, lowered amounts, payment type changes, and agreeing the daily closeout) to ensure that errors and omissions are detected and future issues can be prevented. Transactions were voided without adequate control over the receipt voiding process and management relies on the self-reporting of voids without reviewing the Exception Reports from JPAS. As a result, assets may be misappropriated and not detected without adequate internal controls over computer receipts.

Recommendation

Computer Receipts

Management should implement policies and procedures that include:

- Retaining all copies of voided receipts and clearly marking them "Void".
- Documenting an explanation for voiding the receipt.
- Obtaining and documenting supervisory approval prior to voiding receipts.
- Documenting the court's voiding policies and procedures and reviewing them annually for updates.
- Periodically monitoring Exception Reports from JPAS to detect and review void transactions not reported by staff.

Management Action Plan

I have reviewed the Report, and agree with the Findings. cited there in. While many of the Findings were addressed and corrected during the course of the audit. The staff and I agree with the Recommendations and are committed to implementation of each of the recommendations to improve the efficiency and effectiveness of the Court.

Auditors Response

All remediation feedback received thus far from the court has been included in the audit. Therefore Internal Audit is unaware as to whether the court did correct and resolve any findings. We will follow-up with the Court during the next scheduled audit to

determine what corrective action was taken.

Manual Receipts

We reviewed 36 manual receipts issued in FY18 and identified three receipts were skipped in sequence and were not voided (**Status: As of 6/10/2019 these receipts were marked void**). Management is responsible for designing, implementing and conducting internal control, and in assessing its effectiveness as emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. Manual receipts should be issued in sequential order. Receipts skipped in sequence should be marked "Void" with an explanation written on the receipt. These errors were made during the receipting process and management should review manual receipts to detect them. A lack of management and quality control review can allow for the potential for revenue loss, misappropriation of assets, and risk of a delay in detecting errors and misappropriation when the receipt book is not reviewed.

Recommendation

Manual Receipts

Management should implement policies and procedures to ensure skipped manual receipts are marked "Void" with an explanation written on the receipt. Staff receipting payments should be trained not to skip receipts in sequence.

Management Action Plan

Skipped manual receipts should be reported to the Supervisor before being marked "Void". Additionally, an explanation must be noted on the receipt. We have adopted and implemented the auditor's recommendations regarding manual receipts.

Auditors Response

None

Disposed Cases

We reviewed 79 disposed cases and identified the following:

- 28 case files in which a judge's stamp was used to document approval of a dismissal and time served; however, we were unable to verify who used the stamp and whether the individual was authorized to use the stamp.
- Eight disposed case files could not be located in the court or county archives to corroborate the judgment of the court.
- Seven cases do not have a judge's signature authorizing dismissal and community service.

Management is responsible for designing, implementing and conducting internal control, and in the assessing its effectiveness as emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. This includes written policies and procedures that outline judicial decisions including the use of signature stamps to authorize actions of the court should be maintained by the court and periodically reviewed for updates. Per the Texas Code of Criminal Procedure (CCP) Article 45.041(a-1), if the justice or judge determines that the defendant does not have sufficient resources or income to immediately pay all or part of the fine and costs, the justice or judge shall determine whether the fine and costs should be discharged by performing community service. Per CCP Article 45.023(c), if a defendant who is detained in jail enters a plea of

guilty or nolo contendere, the justice or judge may give the defendant credit for time served. The court should docket credit for waivers, community service, time served, and dismissals with the authorized approver's signature and date, consistent with C.C.P. Chapter 45. Dallas County Code Sec. 98-6 (a) Naming: Under the Texas Local Government Records Law, the county has named a county records management officer responsible for the records of all county departments and all elected offices as designated. Elected officials who designate themselves as the records management officer for their office will cooperate with the Commissioner's Court and the county records management officer on records management issues that are common to all county offices. Cases were dismissed without documenting the necessary approvals. Mistakes were not detected by the court's Quality Control (QC) process. All staff are in possession of a judge's signature stamp; the stamp is used to grant time served, community service, and dismiss cases. There is not a process in place to ensure judicial authorization has been properly granted. The court stores paper records in files and utilize a manual system for categorizing and tracking case jackets stored remotely. The court does not utilize document imaging or other electronic means to maintain case records. As a result, assets may be misappropriated when waivers are granted without sufficient approval and when disposed cases are not appropriately reviewed by management for completeness of supporting documentation; and case jackets that are misplaced increase the risk that assets may be misappropriated and not detected through examination of the case jacket and its contents.

Recommendation

Disposed Cases

Management should implement policies and procedures that include:

- Documenting judgments rendered by the court with the Judge's signature or initials.
- Reviewing case records and dockets for accuracy and completeness before disposing the case.
- Reviewing the quality control process to ensure the court effectively detects errors.
- Ensuring judicial authorization has been properly granted.
- Transitioning the court to an Electronic Document Imaging System used to electronically upload case contents to the Court Management System
- Maintaining, safeguarding, tracking and transferring records of the court. Files and records should be classified and inventoried before moving files off-site for ease in latter identification.
- Communicating Records Management issues to the Records Management Officer.

Management Action Plan

I have reviewed the Report and agree with the Findings cited therein. While many of the Findings were addressed and corrected during the course of the audit.

Auditors Response

All remediation feedback received thus far from the court has been included in the audit. Therefore Internal Audit is unaware as to whether the court did correct and resolve any findings. We will follow-up with the Court during the next scheduled audit to determine what corrective action was taken.

Case Deletions

We reviewed all monthly Defendant/Plaintiff (D/P) Reports and identified 184 cases were deleted without management review. There are no means to determine if financial activity was recorded to the deleted cases. As a best practice, management should not permit the deletion of cases and periodically review D/P Reports to ensure that case deletions do not occur. There is limited system functionality for assigning security roles and rights in JPAS, which allow court staff to delete cases. Management relies on clerks self-reporting deletions; D/P Reports are not monitored to detect case deletions. Assets can be misappropriated and not be detected when whole cases are deleted from JPAS. Deleting cases can also result in the loss of receipt records, case notes, docketing information, and other actions posted by the court without an audit trail.

Recommendation

Case Deletions

Management should implement policies and procedures that include:

- Not permitting staff to delete cases.
- Routinely monitoring D/P Reports for case deletions and communicating with staff when they occur.
- Reviewing circumstances surrounding each case deletion to understand the effect and impact.
- Working with Dallas County IT to limit system rights and roles based on the user's core job duties.

Management Action Plan

I have reviewed the Report and agree with the Findings cited therein. While many of the Findings were addressed and corrected during the course of the audit.

Auditors Response

All remediation feedback received thus far from the court has been included in the audit. Therefore Internal Audit is unaware as to whether the court did correct and resolve any findings. We will follow-up with the Court during the next scheduled audit to determine what corrective action was taken.

No Judgment Date

We reviewed disposed cases filed in FY18 and identified 17 cases were disposed without a judgment or dismissal date posted to JPAS (**Status: as of 7/1/2019, the court has updated these cases with a judgement or dismissal date**). Per C.C.P. Art 45.017 (a), the judge of each court shall keep a docket containing the judgment and sentence of the court, and the date each was given. The JPAS docket screen should be updated with a plea of nolo contendere (when the defendant has not entered a prior plea) and judgment when web or mail payments are accepted by the court as full payment in accordance with C.C.P., Art. 27.14(c). Errors were not detected in the court's Quality Control process. As a result, assets may be misappropriated and JPAS docketing errors may occur when disposed cases are not reviewed by the court for completeness and accuracy.

Recommendation

No Judgment Date

Management should implement policies and procedures that include:

- Docketing cases as events occur, such as pleas offered by the defendant, judgment and sentence of the court, dismissals and appeals, and the date each was taken.
- Reviewing case records and dockets for accuracy and completeness before disposing the case.

Management Action Plan

Staff development and training informs staff that no case file info is to be deleted from the system. And we do agree that each department is responsible for reviewing their case files to ensure accuracy and completeness when a case is disposed.

Auditors Response

None

Appealed Cases

We reviewed the appealed cases in FY18 and identified 17 appealed cases were subsequently dismissed without a dismissed date posted in JPAS (**Status: As of 6/21/2019, the court has posted the dismissal date for these cases in JPAS.**); and 10 cases in which we were unable to corroborate an appeal because the case was not posted to the County Clerk's CRIN system and the court was unable to locate the file. The court should process appealed misdemeanor cases consistent with the Code of Criminal Procedures (C.C.P.) Art 45. These instances occurred because the court does not have comprehensive internal controls to ensure appealed cases are appropriately processed or received by the County Clerk's office. As a result, assets may be misappropriated when appealed cases are not processed by the court with sufficient oversight.

Recommendation

Appealed Cases

Management should implement policies and procedures that include:

- Training staff to follow procedures for docketing and processing appealed cases and those returned by the appeals court.
- Monitoring cases returned by the appeals court and seeking the Judge's direction for processing returned cases

Management Action Plan

Staff training is conducted on a regular basis to reinforce the procedures for processing cases forwarded to and returned back from the Appeals Court.

Auditors Response

None

Fee and Fine Assessment

We reviewed 40 cases for compliance with applicable state laws including Code of Criminal Procedure Chapters 45 and 102, Local Government Code Chapter 133, Commissioners Court orders, and Attorney General Opinion No. GA-0147 and identified:

- Eight case in which partial payments were not properly posted;
- Five cases have a dismissal date posted in JPAS, but these cases were actually paid in full by the defendants;

Status: As of 7/1/2019, the court has updated these cases with a judgement or dismissal date;

- Five cases in which the time payment fee was not assessed and collected;
- Three cases in which the fees and fines were not posted according to the fee schedule;

Status: As of 6/10/2019, the court has corrected the postings for these cases;

- Three case in which the collection fees were removed by the court and not collected;
- One case with deferred disposition does not have the Deferred Disposition Date in JPAS.

Pursuant to Dallas County Commissioners Court Order 2004-1147, the contractor shall advise the Defendant, that the remaining balance will not be waived in any way but continue to be outstanding until the Collection Amount is paid in full. No Commission Rate is paid to the Contractor for a case dismissed by a court, any amount that has been satisfied through time-served or community service, or if the court has determined that a Defendant is indigent. These instances occurred because court costs and fees were not updated as case activities occurred; the judge waives collection fees; JPAS system functionality requires the manual entry of assessments and payments; and internal controls over the review of case jackets did not function as designed. These instances could result in the incorrect collection of court costs, incorrect distribution and disbursement of funds, and docket fields in JPAS may not reflect accurate and complete information. Assets may be misappropriated when waivers are granted inconsistent with the County's contracts and when disposed cases are not reviewed by the court for accuracy and completeness.

Recommendation

Fee and Fine Assessment

Management should implement policies and procedures that include:

- Reviewing case records and dockets for accuracy and completeness before disposing the case.
- Waiving collection fees in a manner consistent with C.C.P Ch. 45 and Dallas County Commissioners Court Order 2004-1147.
- Docketing cases as events occur, such as the assessment of additional court costs (including administrative fees, time payment fees, etc.).
- Training staff, implementing procedural checklists, and addressing clerical issues with staff.
- Reviewing the quality control process to ensure the court effectively detects errors.

Management Action Plan

I have reviewed the Report and agree with the Findings cited therein. While many of the Findings were addressed and corrected during the course of the audit.

Auditors Response

All remediation feedback received thus far from the court has been included in the audit. Therefore Internal Audit is unaware as to whether the court did correct and resolve any findings. We will follow-up with the Court during the next scheduled audit to determine what corrective action was taken.

Special Fund

We reviewed the Special Fund activities (period ending September 30, 2018) and identified the fund balance is \$530,112.01, of which \$512,933.52 is for cases older than three years; and a difference of (\$4,628.96) resulted from incomplete JPAS records. This is the difference between the bank balance and the JPAS fund balance. We reviewed 25 cases with Special Fund check disbursements and identified 11 cases in which the disbursement check was made to the wrong payee; seven cases in which the disbursement check was recorded in JPAS after 30 days; and one check was disbursed, but not posted to JPAS. In accordance with Local Government Code Section 113.008, an official with Special Funds shall reconcile all balances and transactions in the statement of activity against the balances of the official's records (JPAS, case jackets, and bank statement) each month. Management should escheat funds per Property Code, § 72 and § 76 and cash bonds should be forfeited per Code of Criminal Procedure § 22. All disbursements checks should be reviewed by management prior to being issued. Special Fund reports should be periodically reviewed and disbursements should be made payable to the appropriate party. All Special Fund check disbursements and cancelations should be posted timely and accurately to the JPAS. The Special Fund is intended to be a temporary escrow account, but the court does not monitor and control the balance which contains overpayments and cash bonds paid by parties. There is a lack of staff training, delegation of resources, managerial oversight, and review over the Special Fund. Parties

entitled to funds did not receive them and may not realize they are held in escrow by the court. Without effective review and oversight, disbursement checks may be sent to the incorrect payee, financial records in JPAS may be incomplete and there is a potential for duplicate disbursements. Unless the Special Fund is actively managed, the balance will continue to increase.

Recommendation

Special Fund

Management should implement policies and procedures that include:

- Monitoring, recording, and following up on Special Fund activities by reviewing Special Fund Reports.
- Escheating Special Funds in accordance with Unclaimed Property Statutes, Property Code, § 72 and § 76, and Code of Criminal Procedure § 22. Amounts under \$100 should be transferred to the General Fund.
- Reviewing all disbursement checks for reasonableness, accuracy, and completeness. Inconsistencies should be researched and resolved before checks are disbursed.
- Timely posting disbursements checks and cancellations to JPAS and completing a monthly reconciliation of Special Fund activities to the General Ledger.

Management Action Plan

Several members of the staff have been trained in processing the Special Funds in accordance with Unclaimed Property Statutes (Property Code 72 and 76, and Code of Criminal Procedure 22). All disbursement checks are reviewed and researched by the Supervisor before disbursement.

Auditors Response

None

Credit Cards

We reviewed all credit card postings and refunds posted to JPAS during FY2018 and identified 34 credit card transactions were refunded because the court did not timely update the court costs and fine in JPAS; 24 credit cards payments in which the Record ID from the Credit Card Autocite, or the Transaction ID from the Credit Card Settlement Report were not applied to the payment posted in JPAS; two credit cards payments were receipted more than five business days after payment; one credit card was charged for \$273 but was receipted for \$255 (\$18 remains un-receipted in JPAS); and one credit card transaction for \$67.00 was not receipted to JPAS. Management is responsible for 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. The misdemeanor docket screen should accurately reflect actions imposed by the court, including the court costs and fine amount due on any given case, consistent with the Code of Criminal Procedure, § 45.017. Online credit card payments should be receipted to JPAS by the following

business day, consistent with L.G.C. 113.022, and posted using last five digits of the Transaction ID in the check number field. The last five digits of the credit card Transaction ID (from the Settlement Report) or Record ID (from the Autocite Report) should be posted in the JPAS check number field. As a best practice, management should provide oversight over the receipting process including posting credit card transactions. This occurred due to the court not updating the JPAS docket screen to reflect the correct amounts due, errors made when posting the Transaction ID to the financial screen, and a lack of managerial oversight in the receipting process and nightly close. As a result, defendants may pay more than the amount owed, it may be difficult to determine the source for payments if the incorrect credit card ID is posted in JPAS, and a Defendant may not receive monetary credit for their payment.

Recommendation

Credit Cards

Management should implement policies and procedures that include:

- Receipting all online credit card payments to JPAS during the following business day.
- Updating JPAS when court costs and fine amounts change (i.e. issuance of warrants, time payment fee assessed, fines reductions by the judge, driver safety course granted), to ensure an accurate balance owed is displayed on the County website.
- Posting credit card payments to JPAS using the last five digits of the Record ID (from the Credit Card Autocite) or the Transaction ID (from the Credit Card Settlement Report).
- Making timely adjustments to assessments, such as judicial waivers, to reflect internal control and audit trails.
- Ensuring the function of receipting and reviewing the nightly closeout for deposit is appropriately segregated and that credit card transactions are independently reviewed for accuracy and completeness against JPAS control reports.

Management Action Plan

I have reviewed the Report and agree with the Findings cited therein. While many of the Findings were addressed and corrected during the course of the audit.

Auditors Response

All remediation feedback received thus far from the court has been included in the audit. Therefore Internal Audit is unaware as to whether the court did correct and resolve any findings. We will follow-up with the Court during the next scheduled audit to determine what corrective action was taken.

Internal Control Questionnaire

We reviewed responses to the Internal Control Questionnaire (ICQ) and identified:

- All clerks are authorized to update fines and court cost fields in JPAS.
- A lack of controls exists to restrict users from inappropriately modifying electronic court records.
- Non-receipt items are not recorded when defendants serve time or perform community service.
- The computer transaction log is not reviewed on a regular basis.
- All clerks possess a Judge's signature stamp and there is not an inventory of Judge's signature stamps.
- All clerks could approve community service and Chief Clerks could approve time served.
- All employees have the same PIN to access Employee Only Areas.

Per the Texas Code of Criminal Procedure (CCP) Article 45.041(a-1), the justice or judge shall determine whether the fine and costs should be discharged by performing community service. Per CCP Article 45.023(c), the justice or judge may give the defendant credit for time served. Per CCP Article 45.0491 a justice court may waive payment of all or part of a fine or costs imposed on a defendant if the court determines that the defendant is indigent. Management is responsible for designing, implementing and conducting internal control, and in the assessing its effectiveness as emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. Written policies and procedures that outline court processes, controls, and court practices, should be maintained by the court and periodically reviewed for updates. Management should ensure preparation, review, custody, reconciliation, and recording functions are appropriately segregated among staff. System access privileges should align with employee job duties, change as responsibilities change, and removed when employees terminate employment. Management should periodically monitor court activities by reviewing JP Court Management Reports from Document Direct to ensure that errors and omissions are detected and reviewed. As a best practice credit for time served and community service should be posted as a non-receipt (NR) item in JPAS. The Judge's signature stamps should be locked in a secure location and in custody of the signing authority or assignee (staff). Staff using the Judge's signature stamps should initial and date each signature. Use of stamps should be closely monitored and reviewed by management. An inventory record of the Judge's signature stamps should be maintained to ensure stamps are tracked and returned upon termination of personnel. Each employee should be provided with a unique physical access code to court personnel areas. The court should obtain all county property and revoke access privileges when an employment is terminated. These instances were caused by a lack of management oversight and segregation of duties regarding access privileges to JPAS; the court can access JP Court Management reports, but does not use them to monitor activities; the court does not have written policies to address all of the courts procedures and operations; the court inconsistently follows CCP Article 45; there is limited IT functionality for assigning security roles and rights in JPAS that correspond to work duties, and the court has not implemented key manual controls to mitigate these risks; and physical access codes to employee only areas has traditionally been shared among all staff. As a result, it is possible assets may be misappropriated and not detected by the court and its management.

Recommendation

Internal Control Questionnaire

Management should implement the following:

- Write formal policies and procedures that outline court processes, controls, and court practices and annually review them for updates.

- Review all assignable system rights and roles to ensure users have only the rights necessary to perform their core job functions, including separating duties (through system security access) limiting staff assigned to recall warrants and update Fine and Court Costs.
- Train staff to record approved time served credit and completed community service as non-receipt items in JPAS.
- Ensure each employee has a unique code to access the court. Access should be deactivated by facilities when staff is terminated.
- Management should periodically monitor court activities by reviewing JP Court Management Reports to ensure that errors and omissions are detected and reviewed.
- Periodically count the Judge's signature stamps and ensure they are appropriately secured.
- Create a written inventory record to maintain and track judge signature stamps.

Management Action Plan

In compliance with the auditor's recommendation all recalls are administered through the two Supervisors. Individual access codes will be provided to each clerk in the new court building. The Judge's signature stamp, based in need, has been limited to six individuals.

Auditors Response

None

Vital Statistics

We observed that blank marriage certificate stock is stored in an unsecured box next to the computer used to issue marriage certificates (**Status: As of 5/1/2019, the court has started securing them locked in the bookkeeper's office**). As a best practice, all blank marriage certificate paper stock should be stored in a locked and secure location. Lack of physical controls over blank marriage certificate stock was not in place and can result in potential revenue loss and misappropriation of assets.

Recommendation

Vital Statistics

Management should implement policies and procedures to ensure blank marriage certificate stock is maintained in a secured area.

Management Action Plan

A directive has been issued to the staff instructing that blank marriage certificate stock is to be placed in the bookkeeper's office which is locked at all times.

Auditors Response

None

cc: Darryl Martin, Commissioners Court Administrator