



AUDIT REPORT

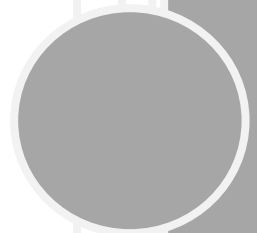
DALLAS COUNTY

FY2021 and FY2020 Justice of the Peace Precinct 1, Place 1 Audit

Darryl D. Thomas
Dallas County Auditor

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FY2021 and FY2020 Justice of the Peace Precinct 1, Place 1 Audit

TABLE OF CONTENTS

MANAGEMENT LETTER	3
EXECUTIVE SUMMARY	4
INTRODUCTION	6
DETAILS	7

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 "FY2021 and FY2020 Justice of the Peace Precinct 1, Place 1 Audit" Report. In order to reduce paper usage, a hard copy will not be sent through in house mail except to the auditee.

In 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,

Darryl D. Thomas

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 the fiscal years 2020 and 2021. Priority areas of internal control weakness that need consideration by management are:

Summary of Significant Observations:

- **Mass Dismissal:** 38,481 cases were not docketed with a dismissal date in JPAS after the DA's motion and the Judge's order to dismiss were signed.
- **Court Cost, Fine, and Collection fee Assessment:** 18 of 30 (60%) in which the court removed collection fees totaling \$1,220.25 in a manner inconsistent with the County's contract.
- **Dismissed Cases:** 6,098 cases (a total balance owed of \$640,276.87) with offense dates prior to 12/31/2009 and 922 cases (a total balance owed of \$168,296.30) with offense dates after 12/31/2009 were dismissed by court staff in JPAS without evidence of States motion to dismiss or judicial authorization.
- **Appealed Cases:** 13 of 96 (13.5%) cases were dismissed by court staff without a signed motion by the DA or order in the case file because the court was "unable to obtain the ticket and complaint from the agency".
- **Special Fund:** The Special Fund balance is \$500,138.38 of which \$489,669.46 is from cases older than 3 years that were not escheated to parties. Additionally, the Bookkeeper completes the Special Fund reconciliations and Special Fund disbursements without supervisor review.
- **Time and Attendance:** 82 total days in which two exempt employees did not report hours worked or time off in Kronos.
 - One exempt employee was observed absent for 16 hours in which the time was not recorded in the Kronos time and attendance system but paid as 16 regular hours of worked time.

Repeat Observations from Previous Audits:

- **Disposed Cases and No Judgment/Plea:** The court does not update the docket screen to consistently reflect accurately court record and case status in the case management system (JPAS).
- **Computer Receipts:** The court continues to void receipts without management approval and does not adhere to the court's procedures for voiding receipts.
- **Dismissed Cases:** Cases were dismissed without documented judicial approval.
- **Court Cost, Fine, and Collection fee Assessment:** The court continues to assess and apply incorrect court costs and fees.

- **Special Fund:** Case balances over 3 years were not escheated or returned to parties. The court's failure to post issued checks and check cancellations to JPAS resulted in a Special Fund balance difference between JPAS and the Bank balance.
- **Credit Cards:** Transactions delayed in posting to JPAS or transaction date backdated in JPAS.
- **Case Deletions:** Cases deleted without supervisory review, including deletions outside of regular business hours.
- **Civil Fees:** Cases set up in JPAS with an incorrect case number or case type.

Only those weaknesses which have come to our attention as a result of the audit have been reported. It is the responsibility of the department management to establish and maintain effective internal control over compliance with the requirement of laws, regulations, and contracts applicable to the department.

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 requirements2. Evaluate internal controls3. Verification of accuracy and completeness of reporting4. Review controls over safeguarding of assets

This audit covered the period of October 1, 2019 through September 30, 2021.

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

MANUAL RECEIPTS

All 21 manual receipts issued in FY2020 and FY2021 were reviewed and the following exceptions were identified:

- Five manual receipts in which the court did not write the payment type on the receipt.
- Two manual receipts were each issued for \$175.00, but posted to JPAS for \$175.50. Neither manual receipt was voided, but one was altered to \$175.
- One voided manual receipt did not include an explanation for voiding or the supervisor's approval.
- One manual receipt was issued referencing an invalid case number, because it lacked one numeric character. STATUS: Payment was posted in JPAS to the correct case.

The court's manual receipting procedure is for the bookkeeper to obtain management's approval prior to voiding a transaction and management to review manual receipt books for errors and ensure payments are accurately posted to JPAS. Manual receipts should be issued with all fields accurately completed, and not altered once written. Receipts containing an error should be labeled "Void" with management's approval and an explanation written on the receipt. Manual receipt preparer and approval/ reviewer responsibilities should be appropriately segregated. There is no management oversight and segregation of duties over the manual receipting process. The court's manual receipting procedure was stated by management in a response to the Internal Control Questionnaire, but the procedure is not formally documented by the court. This lack of oversight resulted in errors and omissions in the manual receipting process that were not detected. It also increases the risk for possible revenue losses and misappropriation of assets.

Recommendation

MANUAL RECEIPTS

Management should make the following corrective actions:

- Formally document and follow the court's manual receipt procedures.
- Review manual receipts for accuracy including the total amount, tender/payment type, case number, transaction date, and payer name fields on the receipt.
 - Compare the details written on manual receipts to computer receipts stapled to the manual receipt book.



- Require staff to void manual receipts in which there is an error with the amount written. Receipts should not be altered once written.
- Ensure the bookkeeper obtains management's approval prior to voiding any transaction and that an explanation for voiding is written on the receipt.

Management Action Plan

- Recommendations have been adopted. Chief clerks are to record and approve all manual receipts.

Auditors Response

- None

COMPUTER RECEIPTS

All 64 computer receipts voided in FY2020 and FY2021 were reviewed and the following exceptions were identified:

- 17 computer receipts either not marked void, did not have an explanation for voiding, the court did not retain both computer receipt copies, or the voids were not reviewed by the supervisor.
- Two voided computer receipts were partially deleted and re-issued, rather than voiding the complete receipt.

The court's voiding procedure is to mark receipts "Void", document a reason for voiding, ensure all receipt copies are retained by the court, void the full amount of the receipt, and obtain management's approval on all voided receipts. JPAS reporting through Document Direct provides the JP courts with the capability to review exception reports, voided transactions and transaction logs (especially with respect to receipt deletions, lowered amounts, payment type changes, and agreeing the daily closeout), and to ensure that errors and omissions are detected. These instances occurred because the court's voiding procedures were not followed. Some receipts were voided without segregation of duties. Management did not prevent and detect voiding for partial amounts. The court's voiding procedure was stated by management in a response to the Internal Control Questionnaire, but the procedure is not formally documented by the court. A lack of management oversight and segregation of duties may result in inaccuracies, an incomplete audit trail, and present opportunities for misappropriation. Additionally, when receipts are voided after the customer leaves the court that customer is unknowingly in possession of a receipt that has been voided.



Recommendation

COMPUTER RECEIPTS

Management should make the following corrective actions:

- Formally document and follow the court's receipting procedures for voiding transactions, including retaining all voided receipt copies.
- Document the review of void transactions by management in writing and ensure void duties are appropriately segregated.
- Mark computer receipts "Void" with a written explanation when receipts are voided at the court.
- Ensure receipts are completely voided for the entire amount, rather than voiding for partial amounts of the original.
- Periodically review Exception Reports from JPAS to monitor voided computer receipts and ensure the timely detection of errors and omissions.

Management Action Plan

- In compliance with the corrective action steps, we have formally documented and stipulated under penalty that this court's procedures forwarding transactions shall be adhered to.

We will:

- Document the review of voided transactions by management in writing and ensure void duties are appropriately segregated.
- Mark computer receipts "Void" with a written explanation when receipts are voided at the court.
- Ensure receipts are completely voided for the entire amount, rather than voiding for partial amounts of the original.
- Periodically review Exception Reports from JPAS to monitor voided computer receipts and ensure the timely detection of errors and omissions.

Auditors Response

- None



CASE DELETIONS

Defendant/Plaintiff (D/P) Log Reports were reviewed during the audit period and it was identified that six cases were deleted without supervisory review, including one deleted outside of business hours during FY2020. 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 Log Reports to ensure that case deletions do not occur. There is limited system functionality for assigning security roles and rights in JPAS, which allows court staff to delete cases. Management does not monitor D/P Log Reports to detect and review case deletions. Deleting cases in JPAS increases the risk that assets may be misappropriated and not detected by management. Deleting cases can 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 make the following corrective actions:

- Not permit staff to delete cases.
- Routinely monitor Defendant/Plaintiff Log Reports for case deletions and communicating with staff when they occur.
- Review circumstances surrounding each case deletion to understand the effect and impact.
- Work with Dallas County IT to limit system rights and roles based on the user's core job duties.

Management Action Plan

- We have reviewed the report, and agree with the findings, cited there in. We will review reports in order to ensure cases are not being deleted. We will adopt recommendations regarding case deletions.

Auditors Response

- None

CREDIT CARDS

The court's online credit card transactions and postings to JPAS during the audit period were reviewed and the following exceptions were identified:



- 11 online credit card payments totaling \$2,810.63 were receipted to JPAS after six to 36 business days (JT1641902H, JT2140867H, JT1348623H, JT1441493H, JT1948462H, JT1642073H, JT1949115H, JT1948421H, JT2041219H, JT1948280H, JT1945483H).
- Five online credit card payments in which the court did not accurately post the amount paid by the defendant (JT1944904H, JT1906873H, JT1942303H, JT12M3388H, JT0565655H). This includes one case in which the court improperly waived the time payment fee and did not post the \$25 paid.
- One online credit card payment was posted to JPAS on 11/30/2020, but back dated to 1/30/20 (JT2042038H #82005).

The entire amount of each online credit card payment should be receipted to the defendant's case in JPAS by the following business day, but no later than the fifth day after the day money was received per Local Government Code (LGC) 113.022. Per Code of Criminal Procedure (CCP) Article 102.030(a) A person convicted of an offense shall pay a reimbursement fee of \$25 if the person pays court costs on or after the 31st day after the date on which a judgment is entered. The court did not ensure online credit card payment transactions were timely and accurately posted to the defendant's case in JPAS and did not comply with LGC 113.022 and CCP 102.030. As a result, payment errors were not detected and some defendants did not receive timely credit for payments made to their cases.

Recommendation

CREDIT CARDS

Management should make the following corrective actions:

- Post the complete and accurate payments for the five online credit card transactions.
- Receipt all credit card payments to JPAS the following business day.
- Provide oversight by reviewing JP Credit Card and Settlement Reports against payments posted to JPAS to ensure all payments are accurately and completely posted.
- Do not permit staff to backdate receipts to JPAS.

Management Action Plan

- The exceptions cited in the audit report regarding credit card(s) transactions have been corrected and Bookkeeping procedures adopted to prevent these exceptions from reoccurring and each case identified in the auditor's report was addressed and recommended action was taken. Also wanted to include that due to the pandemic the office was closed which caused some credit card payments to be processed days later.

Auditors Response

- None

**FEE AND FINE ASSESSMENT**

30 cases were reviewed for the appropriate assessment and collection of court costs, fines, and fees and the accuracy of postings to the Justice of the Peace Accounting System (JPAS), and the following were identified:

- 13 disposed cases in which the return date field for an issued warrant or capias was not entered on the JPAS docket screen. Issued warrants should have both an issue and return date posted.
- Three cases in which the fees and fines were not posted according to the fee schedule.
- Three cases in which partial payments were not properly allocated among all applicable fee type.
- Two cases in which the time payment fee was not properly assessed and collected. This includes one case in which the court did not collect the correct collection fees.

30 Collection Fee Removals were also reviewed and the following was identified:

- 18 cases in which the court removed collection fees totaling \$1,220.25 which is inconsistent with the County's contract.
- One case in which the court did not post the dismissal date in JPAS.

Court costs, fines, and fees should be assessed, collected, and prorated in compliance with applicable state laws including Code of Criminal Procedure (CCP) Chapters 45 and 102, Local Government Code Chapters 133 and 134, Transportation Code (TC) 542 and 706, Commissioners Court orders, and Attorney General Opinion GA-0147. Court costs should be assessed based on offense date and offense type. Consistent with CCP Chapter 45.017 the JPAS Docket screens should be updated as cases are filed, additional court costs are added, the date judgment is rendered, the date warrants are returned, and as changes in fines or amounts are ordered by the Judge. Per Dallas County Commissioners Court Order 2004-1147, the remaining balance will not be waived in any way but continue to be outstanding until the collection amount is paid in full; except for a case dismissed by a court, any amount satisfied through time-served or community service, or if the court has determined that a defendant is indigent. These instances occurred due to non-compliance with state statutes, clerical errors and omissions from manual case entries, and inadequate JPAS system functionality that requires the manual entry of assessments and payments. Collection fees are removed by court staff without management review or a reason supported by Commissioner's Court Order 2004-1147. These errors and omissions may result in the inadequate collection of court costs and fine amounts and an incorrect distribution and disbursement of funds contractually and statutorily owed to other parties.



Recommendation

Fees and Fines Assessment and Collections

Management should make the following corrective actions:

- Post the return date for the 13 issued warrants in JPAS, corrections to the three cases in which fees were not posted according to the fee schedule, and correction to the case in which the agency did not get credit for the citation
- Remove collection fees only for cases dismissed by the court, amounts satisfied through time-served or community service, perfected appeals, or if the court has determined that a Defendant is indigent per Dallas County Commissioners Court Order 2004-1147.
- Docket the assessment of additional court costs (including administrative fees, time payment fees, warrant or capias fees, etc.), fine amounts reduced by the Judge, collection fees owed, dates warrants are returned to the court, and judgments rendered by the court.
- Review case records, dockets, and payments for accuracy and completeness before disposing the case.
- Review Collection Reports from Document Direct to ensure cases are appropriately docketed (including hearing reset dates) before the case is referred to collections.
- Review JPAS collection and docketing reports in order to detect errors and omissions.
- Ensure all court personnel consistently follow court guidelines, Commissioners Court Orders (2004-1147), Texas Statutes (CCP Ch.45, 102, 103; LGC Ch.133, 134; and TC Ch.542 and 706), and Attorney General Opinion GA-0147.

Management Action Plan

- The seven (7) corrective actions recommended have been complied with and all court personnel have been informed and instructed to follow court guidelines, Commissioners Court Order (2004-1147) Texas Statutes (ccp Ch. 45, 102, 103, LGC 133, 134, AND TC Ch 542 and 706 and Attorney General opinion GA-0147.

Auditors Response

- None

CIVIL FEES

30 civil cases (brought by a non-government entity from the Justice Fee Exception List) in which filing fees were not paid at the time of filing were reviewed and the following identified:



- Four cases in which the Pauper's Affidavit filed date was not posted in JPAS (JS2000102H, JX2101552H, JE2101135H, JS2100050H). In three of these cases the court did not reference the Pauper's Affidavit or reason for not collecting the filing fees in the JPAS comments.
- Three cases were initially set up in JPAS with an incorrect case number or case type, but the JPAS comments did not reference the correct case (JS2022363H, JX1909176H, JS2103155H). This includes one case added to JPAS in error, but without the reason in the JPAS comments (JS2022363H).

An additional 24 civil cases in which the file date, judgement date, or citation issued date were listed on the same date were reviewed. In three civil of these cases the court did not collect the process service fee for the Writ and the JPAS and Constable Civil System does not show process service taking place before the hearing (JS2000263H, JS2100174H, JS2100364H).

Each clerk shall keep a file docket which shall show in convenient form the number of the suit, the names of the attorneys, the names of the parties to the suit, and the nature thereof, and, in brief form, the officer's return on the process, and all subsequent proceedings had in the case with the dates thereof, consistent with Rules 25 and 524 of the Texas Rules of Civil Procedure. Per Rule 145, a Statement of Inability to Afford Payment of Court Cost should be docketed to the case. Filing fees should be collected and applied to the initiating party's case in compliance with Local Government Code (LGC) 118.121, 118.122, and 118.123 and 118.131. Property Code section 92.009 states that a writ of reentry "must be served on either the landlord or the landlord's management company, on-premises manager, or rent collector in the same manner as a writ of possession in a forcible detainer action". The Texas Rules of Civil Procedure Rules (TRCP) 103 and 501.2 provides that "No person who is a party to or interested in the outcome of the suit may serve citation in that suit, and, unless otherwise authorized by written court order, only a sheriff or constable may serve a citation in an eviction case (501.2a) or an action of forcible entry and detainer (Rule 103), a writ that requires the actual taking of possession of a person, property or thing, or process requiring that an enforcement action be physically enforced by the person delivering the process. Per TRCP 119, the defendant may accept service of process, or waive the issuance or service thereof by a written memorandum signed by him, or by his duly authorized agent or attorney, after suit is brought. This occurred due to clerical errors made in the manual process of setting up new civil cases and updating JPAS, and were not detected through reviewing the Justice Fee Exception List. Additionally, the court did not adhere to the TRCP 103 and 501.2. As a result, JPAS docketing errors may occur when civil case filings are not reviewed by the court for completeness and accuracy.

Recommendation

CIVIL FEES

Management should make the following correct actions:

- Update the Pauper's Affidavit date in JPAS for the four cases.



- Add comments to the three cases referencing the correct case number or case type.
- Update JPAS comments for cases with an explanation for not collecting filing fees in JPAS.
- Review the Justice Fee Exception List from Document Direct for civil cases filed without a payment and for posting errors.
- Ensure case records are accurate and reflect a complete account of case activities.
- Adhere to TRCP Rule 501.2a and Rule 103 by sending citations and writs to the constable for process service, and retain the defendant waiver of issuance or service by a signed written memorandum as applicable.
- Collect the applicable fee for writ and citation process service.

Management Action Plan

- The court has complied with the seven (7) corrective action steps recommended by the Auditor and has created a review, check and verify procedure to ensure early detection and correction by this court's staff.
- Also, all 125 cases referenced have been corrected as recommended by the Audit team. Further we conducted a half day staff development workshop regarding this court's policy & procedures in the areas of plea and judgment omissions in (JPAS). Docketing cases as events occur and the reviewing of case records and dockets for accuracy and completeness before disposing the case(s).

Auditors Response

- None

NO JUDGMENT_NO PLEA CASES

125 disposed cases without a judgment or plea during the audit period were reviewed and the following identified:

78 cases were disposed without a plea and judgement, appeal, dismissal, or deferred adjudication date in JPAS.

29 cases were disposed without a plea in JPAS.



18 cases were disposed without a judgement, appeal, dismissal, or deferred adjudication date in JPAS.

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 Code of Criminal Procedure (CCP) Article 27.14 (c). Per CCP Article 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. This occurred because JPAS date fields, case records, and system reports were not reviewed for accuracy and completeness before disposing cases. As a result, the court's docket records may be incomplete and inaccurate.

Recommendation

NO JUDGMENT_NO PLEA CASES

Management should make the following corrective actions:

- Correct the 125 plea and judgment omissions in JPAS.
- Docket 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.
- Review case records and dockets for accuracy and completeness before disposing the case.
- Review Document Direct Reports to detect errors and omissions on disposed cases in JPAS.

Management Action Plan

- Recommendations have been adopted and all cases have been reviewed and corrected.

Auditors Response

- None

SPECIAL FUND

Special Fund check disbursements, reconciliations, and postings to JPAS were reviewed during the audit period (ending September 30, 2020) and the following was identified:

- The Special Fund balance is \$500,138.38 of which \$489,669.46 is for cases older than 3 years.
 - \$120,008.71 in case balances under \$100 can be escheated to the county.



- The \$500,138.38 balance per JPAS is \$1,202.41 less than the \$501,340.79 bank balance, as a result of incomplete JPAS records.
- 60 checks totaling \$7,992.70 were disbursed, but not posted to JPAS. CK# 1137, 1145, 1456, 85, 1536, 1506, 1618, 1789, 0188, 281, 846, 943, 1430, 1598, 1601, 1640, 1835, 1842, 1848, 1854, 1858, 1866, 1896, 1901, 1924, 1989, 2018, 2037, 2038, 2074, 2100, 2104, 2105, 2106, 2107, 2109, 2111, 2169, 2234, 2260, 2263, 2272, 2273, 2211, 2279, 2280, 2303, 2305, 2331, 2344, 2404, 2439, 2472, 2458, 2471, 2498, 2520, 2533, 2551, 2568).
- 28 check cancelations totaling \$4,665.42 were not posted to JPAS. (CK#130, 1924, 2037, 2111, 2227, 2263, 1982, 2018, 2034, 2404, 2400, 2403, 2078, 2090, 2091, 2108, 2110, 2439, 2471, 2216, 2235, 2236, 2251, 2292, 2295, 2304, 2205, 2378).
- One Special Fund disbursement check for \$100 was posted to JPAS after a 381-business day delay (JT07A5195H).

Responses to the Internal Control Questionnaire (ICQ) were reviewed and it was noted the Bookkeeper completes the Special Fund reconciliations and Special Fund disbursements without supervisor review. **STATUS: As of FY22, the court started using a Special Fund disbursement stamp that the preparer and approver signs and dates, which is included and documented on the Fund 550 Register of Approved Checks report the bookkeeper maintains.**

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), and each month ensure all financial adjustments resulting from the reconciliation are reported to the county auditor for entry in the general set of records and reflected in the cash receipts and disbursement registers of the County Treasurer. Management should escheat funds per Property Code, § 72 and § 76, requires escheating either to the County Treasurer (if \$100 or under) or the State of Texas (if over \$100) and cash bonds should be forfeited per Code of Criminal Procedure § 22.

Management does not review Special Fund activities completed solely by the Bookkeeper, without segregation of duties. Parties entitled to funds did not receive them and may not realize they are held in escrow by the court. Disbursement checks and cancelations have not been posted to JPAS and financial records in JPAS are incomplete. Without effective review and oversight disbursement checks may be sent to the incorrect payee, and errors and omissions may not be detected.

Recommendation

SPECIAL FUND

Management should make the following corrective actions:

- Provide oversight of the Special Fund functions completed by the Bookkeeper.



Contact parties to claim the \$489,669.46 in Special Funds held in escrow.

- Escheat \$120,008.71 in case balances under \$100 to the county.

Post the 60 Special Fund checks totaling \$7,992.7 and 28 cancellations totaling \$4,665.42 to JPAS.

- Reconcile Special Fund balances and transactions from the General Ledger against JPAS each month.
- Ensure Special Fund check disbursements and cancellations are accurately and completely posted to cases in JPAS after the completion of monthly reconciliations.
- Review Special Fund reports and routinely escheat Special Funds in accordance with unclaimed property statutes, and Property Code § 72 and § 76.
- Forfeit cash bonds in accordance with Code of Criminal Procedure § 22.

Management Action Plan

- Your recommendations have been adopted at this court and have started the process a year ago locating defendants/bondsmans in order to release bonds posted on cases. We have also posted checks that weren't posted and posted cancellations and stale dated checks. The bookkeeper that we currently have has dedicated themselves financial excellence and with assistance from the auditor's staff the seven (7) recommendations will be complied with in a timely manner.

Auditors Response

- None

MASS DISMISSALS

273,121 cases dismissed "for lack of evidence and in the interest of justice" were reviewed it was identified that 38,481 cases were not docketed with a dismissal date in JPAS after the DA's motion and the Judge's order to dismiss were signed.

Per C.C.P. Art 45.017(a) the judge of each court shall keep a docket containing the date the examination or trial was held, judgment and sentence of the court, and the date each was given. The court did not review JPAS case records to ensure cases were appropriately docketed with a dismissal date. As a result, the court's case management software JPAS may not reflect accurate and complete information if not appropriately updated.

Recommendation



MASS DISMISSALS

Management should make the following corrective actions:

- Add the dismissal dates to JPAS for the 38,481 cases.
- Review case records and dockets for accuracy and completeness before disposing cases.
- Run Document Direct Reports or request JPAS reports from IT to detect docketing discrepancies.

Management Action Plan

- Recommendations have been adopted but due to the case management system currently being used in Dallas County we are unable to keep the clerks from docketing discrepancies. We do have a check and balance in place in order to prevent dates from being left off on cases.

Auditors Response

- None

DISMISSED CASES

The JP11 court staff were instructed to dismiss cases with an offense date prior to 12/31/2009, "as part of a mass dismissal project". Therefore, 248,170 cases dismissed in JPAS were compared to the exhibit of 273,121 cases presented with the 12/19/2019 State's Motion and order signed by the Judge (also referred to as the mass dismissal). The following exceptions were identified:

- 6,098 cases (a total balance owed of \$640,276.87) with offense dates prior to 12/31/2009 were dismissed by court staff in JPAS; however, the cases were not listed on the 12/19/2019 State's Motion and order signed by the judge. There is no other signed State's motion or judicial authorization for the dismissal of these cases.
- 922 cases (a total balance owed of \$168,296.30) with offense dates after 12/31/2009 were dismissed by court staff in JPAS; however, the cases were not listed on the 12/19/2019 State's Motion and order signed by the judge. There is no other signed State's motion or judicial authorization for the dismissal of these cases.

60 dismissed cases were reviewed during the audit period and the following exceptions were identified:



- Nine dismissed cases requested for audit review were not provided by the court; therefore, we could not verify the existence of dismissal documentation. This includes six cases files that were destroyed by Archives before the DA dismissal date and four cases dismissed by court staff that were not listed on the 12/19/2019 State's Motion and order signed by the judge.
- Five cases were dismissed without a state's motion filed by the DA, signed judicial order, an explanation or other supporting documentation in the case file.
- Four cases in which the incorrect DA dismissed date was posted in JPAS. Cases were dismissed on 12/19/2019 as part of the Mass Dismissal Project.
- Two cases were dismissed without the defendant's proof of registration and death certificate in the case file.
- Two cases were dismissed by the judge "Upon motion of the District Attorney", but the DA's motion was not in the case file.

Per Code of Criminal Procedure (C.C.P) Article 32.02, the attorney representing the State may dismiss a criminal action at any time upon filing a written statement with the papers in the case setting out his reasons for such dismissal, which shall be incorporated in the judgment of dismissal. No case shall be dismissed without the consent of the presiding judge. According to the Texas Court of Criminal Appeals, "A trial court has no "general authority" to dismiss a criminal case without the prosecution's consent except as provided by statute, common law, or constitutional provision (See State v. Johnson, 821 S.W.2d 609, 613; Tex.Crim.App.1991)." Per Texas AG Opinion JH-386, "A justice of the peace may not delegate to any other person the exercise of judicial powers and duties devolved upon him by the Constitution or statutes of the state." Per CCP Art 45.017 (a) the judge of each court shall keep a docket containing the judgment of the court and the date each was given. Local Government Code (LGC) 115.901 states the county auditor shall examine the accounts, dockets, and records of each justice of the peace to determine if any money belonging to the county and in the possession of the officer has not been accounted for and paid over according to law. Per Dallas County Code Section 98-6 (a) Elected officials who designate themselves as the records management officer for their office will cooperate with the Commissioners Court and the county records management officer on records management issues. Transportation Code 601.053 and 601.193 states the operator of the vehicle charged shall provide a liability insurance policy covering the vehicle to the court that was valid at the time the offense is alleged to have occurred.

Court management did not adhere to CCP 32, CCP 45, LGC 115.901, and AG Opinion JH-386. The judicial process was overridden when management instructed staff to dismiss cases in mass without the DA (prosecution) motion for dismissal and without judicial approval. Supporting documentation and docketing records in JPAS were not reviewed for completeness or included in the case file. It is possible assets may be misappropriated when dismissals are granted without supporting authorization, an audit trail consistent with state statutes, and when cases are not reviewed by the court for completeness of supporting documentation. Missing case jackets increase the risk that assets may be



misappropriated and not detected through examination of the case jacket and its contents. Additionally, \$808,573.17 in case balances were inappropriately dismissed outside the official judicial process.

Recommendation**DISMISSED CASES**

Management should make the following corrective actions:

- Post the correct DA dismissal date to the one case in JPAS.
- Locate missing case files for examination by the County Auditor per LGC 115.
- Require that judicial decisions, including DA (prosecution) motions for dismissal, are authorized by the Judge with the Judge's signature in compliance with CCP Chapter 32, Chapter 45, and AG Opinion JH-386.
- Docket cases as events occur, such as dismissal, DA motions for dismissal, appeal bond file dates, and judgments rendered by the court.
- Review case records and dockets for accuracy and completeness before disposing the case.
- Maintain, safeguard, track and transfer records of the court. Files and records should be classified and inventoried before moving files off-site.
- Communicate records management issues to the Records Management Officer per Dallas County Code Section 98-6 (a).

Management Action Plan

- We have reviewed your recommendations and are in communication with the DA in order to receive guidance on motions for dismissals for tickets 2009 and older.

Auditors Response

- None

MANAGEMENT ACTION PLAN NOT PROVIDED

On 3/2/20220, the court was sent a request for documents. The court has not completed and returned the following documents: Management Action Plan Follow-Up and Internal Control Walk-through. Per Local Government Code (LGC) 115.001, the county auditor shall have continual access to and shall examine and investigate the correctness of: the books, accounts, reports, vouchers, and other records of any officer. According to 115.901 (a) the county auditor shall examine the accounts, dockets, and records of each justice of the peace to determine if any money belonging to the county and in the possession of the officer has not been accounted for and paid over according to law. Additionally, per



LGC 114.003, a county official or other person who is required under this subtitle to provide a report, statement, or other information to the county auditor and who intentionally refuses to comply with a reasonable request of the county auditor relating to the report, statement, or information, commits an offense. Court management has not provided requested documents in compliance with LGC 115. The Management Action Plan Follow Up Document asks management to respond with the current status (completed, in progress, not started, not implemented) on findings from the prior year audit. The Internal Control Walk-through ask management to review and updates court processes. As a result, the audit scope is limited and it increases the risk that control weaknesses may not be effectively managed and mitigated by the department. It is also difficult to evaluate and score the department's risk for the county when it will not return a survey to financial, operational, and strategic activities.

Recommendation

Management Action Plan Not Provided

Management should comply with LGC 115 by completing and returning the Management Action Plan Document to the Auditor's Office.

Management Action Plan

- The Management Action Plan Document and Internal Walk-through was returned to auditor in person before the audit was complete.

Auditors Response

- None

APPEAL CASES

98 appealed cases were reviewed, and the following were identified:

- 13 cases were dismissed by court staff because the court was "unable to obtain the ticket and complaint from the agency"; however, there was no signed motion by the DA or order in the case file. In 10 of these cases court staff stamped the file that "this case is dismissed upon motion of the District Attorney".
- 22 case files requested for audit review were not provided by the court. This includes:

14 cases were dismissed because the court could not locate the ticket and complaint or "by the Chief Clerk due to no notes in the system". JPAS comments do not indicate the ticket and complaint were requested by the agency and the signed dismissal order from the judge was not provided. Seven cases were not docketed in JPAS with a Dismissal Date.



- Five cases have appealed dates in JPAS but were not shown to be in the County Court's Criminal System. This includes two cases in which the cases were transferred to the appeals court with the transcript date posted in JPAS. The court has not presented support to show the cases were timely forwarded to the higher court.
- Three cases were dismissed; however, the court did not provide the sign State's Motion to Dismiss and Judge's signed Dismissal Order.
- Eight appealed cases were subsequently dismissed, but the DA dismissed date was not posted in JPAS. This includes \$120 in payments collected after the dismissal date that should be refunded to the defendant.
- One case in which the court posted an appeal date in error.

Per a Standing order from the County Criminal Court of Appeals, if the justice of the peace court is unable to supplement the record because the itemized documents are missing from its record, it is incumbent upon the justice of the peace court's clerk and staff to obtain the missing documents to complete the record. See Tex. R. App. P. 34.5(e). The County Criminal Court of Appeals No. One obtained assurance from the Dallas County Sheriff's Department's traffic division that duplicate tickets and/or complaints will be provided to any Justice of the Peace who requests these items. Per CCP Article 32.02, no case shall be dismissed without the consent of the presiding judge. Per Texas AG Opinion JH-386, "A justice of the peace may not delegate to any other person the exercise of judicial powers and duties devolved upon him by the Constitution or statutes of the state." The defendant shall pay any fine or costs assessed or give an appeal bond in the amount stated in the notice before the 31st day after receiving the notice, per Code of Criminal Procedure (CCP) Article 27.14. The date the appeal bond is received should be posted in the JPAS Appeal Bond field. Appeals from a justice court shall be heard by the county court in accordance with CCP Article 45.042(a). The CCP Article 44.18 states that in appeals from justice courts, the record in the case shall be forwarded without delay to the clerk of the court to which the appeal is taken. Per CCP Art 45.017(a) the judge of each court shall keep a docket containing the date the examination or trial was held, judgment and sentence of the court, and the date each was given. Local Government Code (LGC) 115.901 states the county auditor shall examine the accounts, dockets, and records of each justice of the peace. Management did not follow CCP Article 32, 44, 45, the Standing order from the County Criminal Court of Appeals, and LGC 115. As a result, the court's docket records may be inaccurate. Missing case files and records increase the risk that cases are erroneously dismissed or that assets may be misappropriated and not detected through examination of the court's records. Appeals not expeditiously forwarded to the Dallas County Court may deprive appellants of their statutory right to appeal.

Recommendation

APPEAL CASES

Management should make the following corrective actions:



- Require that judicial decisions, including DA (prosecution) motions for dismissal, are authorized by the Judge with the Judge's signature in compliance with CCP Chapter 32, Chapter 45, and AG Opinion JH-386.
- Update JPAS with the appropriate DA Dismissal Date for the 8 cases, per the DA's filed and Judicially approved motion. Refund amount of \$120 due to defendants from overpayment on appeal cases.
- Locate the missing 22 case files for examination by the County Auditor per LGC 115.
- Request from the Dallas County Sheriff's Department's traffic division any missing tickets and/or complaints per the Standing order from the County Criminal Court of Appeals.
- Keep a list of appealed cases to be transferred to the County Court.
- Communicate and share the list of cases with the County Court prior to a scheduled transfer.
- Ensure appealed cases are received by the County Court by having the courier initial pickups on the list.
- Review a report of cases with an Appeal bond to determine if cases were not appealed or transferred in error.
- Communicate and share the list of cases with the County Court prior to a scheduled transfer.
- Request necessary records effectively with other departments in order to comply with the order of appeal cases.

Management Action Plan

- Recommendations have been adopted by our court. We do keep a copy of the appealed cases from this court. Due to the case management system currently being used by Dallas County we are unable to keep up with transferred cases to appeals court with their new case #'s and to verify that they put them on their system. One of the cases that you are requesting is at the appeals court JT1116386H REFER TO MC20A1638 FOR CITATION# 5232447. Also, JT 2140739H was also sent to the appeals court and signed off that they received it (refer to MC21A2701). Cases that were dismissed by the Judge due to no complaint have been corrected with DA's signature now.

Auditors Response

- None

DISPOSED CASES

20 disposed cases were reviewed and the following exceptions were identified:



- Ten disposed cases in which the return date field for an issued warrant/capias was not entered on the JPAS docket screen. Issued warrants should have both an issue and return date posted.
- One case was dismissed (per JPAS comments), but the case file did not contain proof of compliance, state's motion to dismiss, or a reason for the dismissal.
- One disposed case file was requested but was not located in the court or the County's Archives to corroborate the judgment of the court.
- One case in which the DA dismissal date was not posted on the JPAS docket screen.

Per Code of Criminal Procedure (CCP) Article 32.02, no case shall be dismissed without the consent of the presiding judge. According to Texas AG Opinion JH-386, "A justice of the peace may not delegate to any other person the exercise of judicial powers and duties devolved upon him by the Constitution or statutes of the state. Per the Code of Criminal Procedure (CCP) 45 the judge of each court shall keep a docket containing the date the examination or trial was held, judgment and sentence of the court, and the date each was given. Additionally, a justice or judge shall recall an arrest warrant for the defendant's failure to appear if the defendant voluntarily appears to resolve the amount owed and the amount owed is resolved. Local Government Code (LGC) 115.901 states the county auditor shall examine the accounts, dockets, and records of each justice of the peace. Per Dallas County Code Sec. 98-6 (a) elected officials who designate themselves as the records management officer for their office will cooperate with the Commissioners Court and the county records management officer on records management issues. The court did not adhere to CCP 32, CCP 45, and LGC 115.901. It poses a liability to the county for persons arrested in error. This increases the risk that assets may be misappropriated when dismissals are granted without the state's motion or supporting and appropriate authorization (signature).

Recommendation

DISPOSED CASES

Management should make the following corrective actions:

- Return the 10 warrants and update JPAS with the date the warrant was returned.
- Locate the missing case file for examination by the County Auditor per LGC 115 and Dallas County Code Section 98-6 (a).
- Post the DA dismissal date to the case in JPAS.
- Require that judicial decisions (including DA motions for dismissal, community service, and time served) are authorized by the Judge with the Judge's signature in compliance with CCP Article 32 and 45.
- Docket cases as events occur, such as dismissal, DA motions for dismissal, appeal bond file dates, and judgments rendered by the court.



- Review case records and dockets for accuracy and completeness before disposing the case.
- Ensure court files and records are classified and inventoried before moving files off-site, for ease in later identification.
- Communicate records management issues to the Records Management Officer.

Management Action Plan

- All recommendations have been adopted. We have check and balances in place now to help ensure cases are docketed correctly.

Auditors Response

- None

TIME AND ATTENDANCE

Kronos time and attendance postings made between 10/01/2019 to 3/25/2022 were examined and the following was identified:

- 82 total days in which two exempt employees did not report hours worked or time off in Kronos. For six dates time was added and then deleted by the employee.
 - One exempt employee was observed absent for 16 hours (8 hours each on 1/5/2022 and 1/24/2022), in which the time was not recorded in the Kronos time and attendance system but paid as 16 regular hours of worked time on the pay periods ending 1/14/2022 and 1/28/2022.

Per Dallas County Code, Sec. 82-84. (Maintenance of time and attendance records) each department shall keep a record of each employee's hours worked in a manner approved by the Commissioners Court and administered by the County Auditor's Office. According to Dallas County Code, Sec. 82-175. (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. Section 82-132 states exempt employees shall report all hours worked and adhere to an established work schedule approved by the elected official/department head. Exempt employees' work schedules shall average a minimum of 40 hours per week, including use of accrued leave time. All time worked shall be recorded in the official time and attendance system. The exempt employees approved their own time without segregation of



duties or approved each other's timecards and failed to address time entry gaps or recorded hours less than 40. The employees did not follow the county's time and attendance policies and on at least two observed days were also not present in the office. The employees would often enter a week's worth of starting, ending and paid time off entries in Kronos on the same timestamped minute but omit posting entries certain dates. The employees were paid for hours were not recorded as worked, according to official county time records.

Recommendation

TIME AND ATTENDANCE

The following corrective actions should be taken:

- The Payroll Section should investigate the 82 time entry date omissions and determine whether money is owed to the county and whether accrued hours are accurately reported.
- The Kronos and Oracle System should be configured to not pay exempt employees for non-reported time or time entry omissions. **This should be implemented county-wide.**
- Employee's should not be permitted to approve their own weekly timecards.
- The Judge should approve the weekly timecard of the two exempt employees and ensure a minimum of 40 hours are recorded, including use of accrued leave time.
- Consistent supervisory review of time and attendance Kronos postings should be emphasized to promote accurate time keeping and reduce need for historical edits for overlooked Kronos postings.
- Exempt employees shall report all hours worked and adhere to an established work schedule approved by the elected official/department head per Dallas County Code and Commissioners Court Orders.
- All time worked shall be recorded in the official time and attendance system.

Management Action Plan

- We have read your recommendations and have adopted some of them but are still waiting to get clarification on exempt employees. The judge now has access to approve time and attendance. We believe some training needs to be given to all chief clerks to better understand regarding time entries.

Auditors Response

- None

cc: Darryl Martin, Commissioners Court Administrator