



AUDIT REPORT

DALLAS COUNTY

2019 JUSTICE OF THE PEACE PRECINCT 2, PLACE 1 AUDIT

Darryl D. Thomas
Dallas County Auditor
ISSUED: May 21, 2020
RELEASED: July 10, 2020



2019 JUSTICE OF THE PEACE PRECINCT 2, PLACE 1 AUDIT

TABLE OF CONTENTS

MANAGEMENT LETTER.....	3
EXECUTIVE SUMMARY.....	4
INTRODUCTION.....	5
DETAILS.....	6
Warrants.....	6
Dismissed Cases.....	6
Disposed Cases.....	7
Special Fund.....	9
Case Deletions.....	10
Fine and Fee Compliance.....	11
Manual Receipts.....	12
Internal Control Questionnaire.....	13
Computer Receipts.....	14
Civil Fees.....	15
No Judgement or Plea.....	16
Credit Cards.....	16
Appealed Cases.....	17
Cash Count.....	18

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 Margaret O'Brien
Justice of Peace, Precinct 2, Place 1
Dallas, Texas

Attached is the County Auditor's final report entitled "**2019 Justice of the Peace Precinct 2, 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.

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, with the first name being the most prominent.

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 2, Place 1 for fiscal year 2019. The first three months of activities are during the Honorable Judge Brian Hutcheson presided. Priority areas of risk which need consideration by management are:

Summary of Significant Observations:

- Several cases without a balance due or marked inactive (disposed) have an active warrant.
- A total of 21 cases were dismissed without proper documentation and usage of Judge's stamp.
- The court does not review to ensure a case is appropriately docketed, and that sufficient approval is documented on disposed cases.
- The court does not monitor and control the balance and activities over the Special Fund, which contain \$364,367.85 overpayments and cash bonds paid by parties. A difference of \$26,982.93 resulted from incomplete JPAS records. This is the difference between the bank balance and the JPAS fund balance. **However, Court management is in the process of seeking a legislative change to clean up old and unclaimed fund.**
- 21 of 45 (47%) cases were deleted without management review (eight of which are eviction cases). There are no means to determine if financial activity was recorded to the deleted cases

Repeat observations from Previous Audits:

1. Cases without a balance due or marked inactive (disposed) have an active warrant
2. Cases were dismissed without proper documentation and usage of Judge's stamp.
3. The court does not review to ensure a case is appropriately docketed, and that sufficient approval is documented on disposed cases.
4. Special Fund balance is \$380,318.85, of which \$364,705.70 is for cases older than three years. A difference of \$26,982.93 resulted from incomplete JPAS records. This is the difference between the bank balance and the JPAS fund balance.
5. Cases were deleted without documentation of supervisory review. Per the court's responses to ICQ noted Criminal cases on referral report and JPAS exception report are not regularly reviewed for accuracy.

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, 2018 through September 30, 2019.

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

Warrants

We reviewed the JP Warrant Error Report dated 1/19/2020 and identified 459 cases without a balance due or marked inactive (disposed) have an active warrant. These cases require additional follow up by the court to process the warrant recall. Management should review the warrant error report and recall warrants when appropriate. Per the Code of Criminal Procedure (C.C.P.) Art 45, "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." The court shall recall a *capias pro fine* under the same conditions. The Warrant Error Report is not reviewed to recall active warrants on disposed cases and those paid in full. This poses a potential liability to the County for persons arrested in error.

Recommendation

Warrants

Management should implement policies and procedures to ensure warrants and *capiases* issued by the court are recalled consistent with C.C.P. Art. 45 by:

- Processing warrant recalls on the 459 cases.
- Reviewing the Warrant Error Report to recall active warrants on disposed cases and those paid in full.
- Communicate active warrant discrepancies with the Constable's office.

Management Action Plan

JP Warrant Error Report will be viewed on a daily basis to make sure all warrants are being recalled.

Auditors Response

None

Dismissed Cases

We reviewed 40 dismissed cases and identified:

- 14 cases in which the judge's stamp was used to grant indigence or dismiss cases; however, we were unable to verify who used the stamp and whether the individual was authorized to use the stamp. One of these instances occurred prior to 12/31/2018, during the tenure of Judge Hutcheson.
- Five cases were dismissed without a signed order by the judge approving the DA's Motion to Dismiss. In one case the date of the DA's Motion for Dismissal is not recorded in JPAS. Three of these instances occurred prior to 12/31/2018, during the tenure of Judge Hutcheson.
- Two cases were documented as dismissed in JPAS, but not disposed. There is no documentation to support defendants paid \$119 and complied with the conditions of the Judge's Order.

Per C.C.P. Art.32.02 The attorney representing the State may, by permission of the court, 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. The court should docket fine waivers, community service, time served, judgements, DA motions (requests) to dismiss, and dismissals authorized by the Judge with a signature and date, consistent with C.C.P. Chapter 42.01 and 45. The court should ensure all documents required for a dismissal have been collected. According to the Texas Attorney General (AG) Opinion JM-373, "A judge may "sign" a document by allowing another person to place a mark on a document that constitutes the judge's approval of the document only if the other person does so in the presence of and under the direction of the 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 court does not review cases to ensure a case is appropriately docketed, all requested documentation has been received, and that sufficient approval is documented for case dismissals, indigence, and motions to dismiss filed by the District Attorney. As a result, assets may be misappropriated when waivers and dismissals are granted without supporting authorization and when disposed cases are not reviewed by the court for completeness of supporting documentation. Case docketing fields in JPAS may not reflect accurate and complete information if not appropriately updated.

Recommendation

Dismissed Cases

Management should implement policies and procedures that include:

- Docketing cases as events occur, such as: dismissals, DA motions for dismissal, appeal bond file dates, and judgements rendered by the court.
- Ensuring judicial decisions, such as: fine reductions, judgements, credit for time served, community service requests, DA (prosecution) motions for dismissal, etc., are documented and authorized by the Judge's signature on a court order and made in the judge's presence.
- Reviewing case records and dockets for accuracy and completeness before disposing the case.

Management Action Plan

The Court has begun to docket all events that occur and to check for accuracy.

Auditors Response

None

Disposed Cases

We reviewed 40 disposed cases and identified:

- Nine case files could not be located in the court or county archives to corroborate the judgement of the court.
- Eight cases in which the court did not record the number of jail days served by the defendant in JPAS. Three of these instances occurred prior to 12/31/2018, during the tenure of Judge Hutcheson.
- Four cases in which the judge granted the Order of Indigence, but the Defendant's Affidavit of Inability to Pay was not in the case file.
- Two cases in which the defendant was granted community service credit without an order signed by the judge. One case did not have documentation to prove the defendant completed any community service hours.
- One case in which time served dates from the incarceration records does not agree with the dates on the Order Granting Defendant's motion for Time Served signed by the judge.
- One case in which the defendant was granted indigence without an Order of Indigence signed by the judge.

We also reviewed 20 additional Driver Safety Course cases and identified:

- Two cases in which the fine and court costs were not updated in JPAS to reflect the judge's orders. **Status: On 2/13/19 the court updated the fine and court costs in JPAS to reflect the judge's orders.**

The court should docket fine waivers, community service, time served, appeal dates, judgements, DA motions (requests) to dismiss, and dismissals authorized by the Judge with a signature and date, consistent with C.C.P. Chapter 45. Per the JP21 Clerk Manual, "The judge must approve the request" to discharge fines and court costs owed through alternative methods. The Court cannot consider an oral request, requires the completion of an Affidavit of Indigence, and the judge makes a finding of Indigence. A letter or a form demonstrating completion of community service is to be returned to the court. 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 does not review to ensure a case is appropriately docketed, all requested documentation has been received, and that sufficient approval is documented on disposed cases. The court stores paper records in files and utilize a manual system for categorizing and tracking case jackets stored remotely. As a result, assets may be misappropriated when waivers are granted without sufficient approval and when disposed 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.

Recommendation

Disposed Cases

Management should implement policies and procedures that include:

- Ensuring judicial decisions, such as: fine reductions, judgements, credit for time served, indigence, community service requests, DA (prosecution) motions for dismissal, etc., are authorized by the Judge's signature on a court order.
- Docketing cases as events occur and reviewing case records and dockets for accuracy and completeness before disposing the case.

- Communicating Records Management issues to the Records Management Officer and communicating a need for an Electronic Document Imaging System.
- Maintaining, safeguarding, tracking and transferring records of the court. Files and records should be classified and inventories before moving files off-site for ease in latter identification.

Management Action Plan

The Court has begun to implement the policy that all events are to be docketed as they occur and to check for accuracy.

Auditors Response

None

Special Fund

We reviewed the Special Fund activities (period ending September 30, 2019) and identified:

- The JPAS fund balance is \$378,361.83, of which \$364,367.85 is for cases older than three years that has not been reviewed for escheatment.
- The \$406,040.76 bank balance is \$27,678.93 more than the fund balance per JPAS (Mainframe), as a result of incomplete JPAS (Mainframe) records.
- The Court did not reconcile the FY19 JPAS Special Fund Balance to the general ledger. **Status: On 2/21/20 the Court reconciled their JPAS Special Fund Balance within \$13 of the general ledger in Oracle.**

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. The court does not monitor and control the balance and activities over the Special Fund, which contain overpayments and cash bonds paid by parties. As a result, parties entitled to funds may not receive them or realize they are held in escrow by the court. Unless the Special Fund is actively managed the balance will continue to increase.

Recommendation

Special Fund

Management should implement policies and procedures that include:

- Seeking a legislative to change to discharge old and unclaimed funds.
- Monitoring, recording, and following up on special fund activities by reviewing special fund reports
- Assigning staff to perform a routine escheatment analysis of Special Funds in

accordance with unclaimed property statutes, Property Code, § 72 and § 76.

- Forfeiting cash bonds in accordance with Code of Criminal Procedure § 22. Reviewing case records and dockets for accuracy and completeness before disposing the case.

Management Action Plan

Recommendations are taken under advisement and in the process of implementing new procedures.

Auditors Response

None

Case Deletions

We reviewed all monthly Defendant/Plaintiff (D/P) Reports and identified 21 of 45 cases were deleted without management review (Six deletions occurred prior to 12/31/2018, during the tenure of Judge Hutcheson). 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 allows court staff to delete cases. D/P Reports are not monitored to detect case deletions. As a result, assets can be misappropriated and not be detected when whole cases are deleted from JPAS. 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 implement policies and procedures that include:

- Not permitting staff to delete cases without supervisor approval.
- 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

Cases are not deleted without the Chief Clerk being informed and a list is kept with notations as to why the case is being deleted. There is one clerk that is allowed to delete the case.

Auditors Response

None

Fine and Fee Compliance

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

- Three cases in which partial payments were not allocated to all applicable courts costs before applying to the fine (One instance occurred prior to 12/31/2018, during the tenure of Judge Hutcheson).
- Two cases were disposed by the court without collecting the outstanding collection fees totaling \$39.60.
- Two cases in which the court allocated the \$50 warrant payments to Constable Precinct Two instead of Precinct Five in JPAS. One of the case files does not contain the signed warrant document.
- One case in which the court did not allocate payment for the citation fee to Constable Precinct Five in JPAS.
- One case file could not be located in the court or county archives to corroborate the judgment of the court.
- One case file did not contain the defendant's Affidavit of Inability to Afford Payment of Court Costs.
- One case was paid in full by the defendant, but was not disposed in JPAS.
- One case in which the court did not assess and collect the \$25 time payment fee. This occurred prior to 12/31/2018, during the tenure of Judge Hutcheson.

Court costs, fines, and fees should be assessed, collected, and prorated in compliance with applicable state laws including Code of Criminal Procedure (C.C.P.) Chapters 45 and 102 and Local Government Code Chapter 133, Commissioners Court orders, and Attorney General Opinion GA-0147. Consistent with C.C.P. Chapter 45.017, the JPAS Docket screen should be updated as cases are filed, additional court costs are added, case activities occur, and as fines or special expense amounts are ordered by the judge. 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. 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. Per the JP21 Clerk Manual, "The judge must approve the request" to discharge fines and court costs owed through alternative methods. The Court cannot consider an oral request, requires the completion of an Affidavit of Indigence, and the judge makes a finding of Indigence. These instances occurred due to clerical errors and omissions from manual case entries, inadequate JPAS system functionality that requires the manual entry of assessments and payments, and the court does not have a review process to ensure court costs were accurately assessed and collected prior to case disposition. The court stores paper records in files and utilize a manual system for categorizing and tracking case jackets stored remotely. 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. 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, and docket fields in JPAS may not reflect accurate and complete information.

Recommendation

Fine and Fee Compliance

Management should implement policies and procedures that include:

- Reviewing case records, dockets, and payments for accuracy and completeness before disposing the case.
- Docketing cases as events occur, such as: the assessment of additional court costs (including administrative fees, time payment fees, warrant or capias fees, etc.), fine amounts reduced by the Judge.
- Ensuring judicial decisions, such as: fine reductions, judgements, credit for time served, community service requests, DA (prosecution) motions for dismissal, etc., are authorized by the Judge's signature on a court order and made in the judge's presence.
- Communicating Records Management issues to the Records Management Officer and communicating a need for an Electronic Document Imaging 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 later identification.

Management Action Plan

The Court has begun to implement the policy that all events are to be docketed as they occur and to check for accuracy.

Auditors Response

None

Manual Receipts

We reviewed all 123 manual receipts issued during FY2019 and identified:

- 28 manual receipts do not reference a tender type for the payment made.
- Six manual receipts in which the case number is different than the case number on the computer receipts.
- Six manual receipts in which the amounts were altered (to a lesser amount) instead of voiding the receipt.
- One manual receipt was skipped in sequence rather than being issued or voided. **Status: On 1/30/2020 the manual receipt was voided by the Chief Clerk.**

Manual receipts should be issued in sequential order, with all fields accurately completed, and not altered once written. Receipts containing an error or skipped in sequence should be labeled "Void" with an explanation written on the receipt. All receipt copies should be retained by the court. Manual receipts, including voided

receipts, should be reviewed by court management for accuracy and completeness. These errors were made during the receipting process and these manual receipts were not reviewed for accuracy and completeness. Incomplete records and manual receipts with inaccuracies may result in payments not receipted to the appropriate case. A lack of segregation of duties, oversight, and management review may result in potential revenue losses, misappropriation of assets, and risk of a delay in the detection of errors in manual receipts.

Recommendation

Manual Receipts

Management should implement policies and procedures that include:

- Reviewing manual receipts for accuracy including the total amount, tender type, case number, transaction date, and payer name fields on the receipt. Manual receipts fields should be accurately completed, and not altered once written.
- Labeling manual receipts "Void" that cannot be issued to customers, due to error, and writing an explanation on the receipt. Retaining all voided manual receipt copies.

Management Action Plan

Policies are already in place.

Auditors Response

None

Internal Control Questionnaire

We inquired with the court and reviewed the Internal Control Questionnaire responses, dated 02/18/2020, and identified:

- The court does not update the JPAS Docket Screen with the days defendants serve time or the amount paid in Jail by defendants.
- Management does not review Document Direct reports, including the Exception Reports for voided transactions and Log reports for deleted cases.
- **Status: The Court has limited physical access to the building to four employees, including the Judge and Chief Clerk, who are in possession of a key to enter. The code to the court's internal doors was changed.**

The misdemeanor JPAS docket 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. The court should docket credit for waivers, community service, and time served, with the authorized approver's signature and date. 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. Court management has access to, but does not utilize Document Direct reports to monitor JPAS activities concerning void transactions, civil filing fees, the Special Fund balance and case deletions. The court does not review to ensure a case is appropriately docketed prior to disposition. As a result, a lack of segregation of duties and management review increase the risk that errors may not be prevented or detected and that assets may be misappropriated.

Recommendation

Internal Control Questionnaire

Management should implement procedures that include:

- Periodically monitoring Exception Reports from JPAS to detect and review void transactions not reported by staff.
- Monitoring court activities through Document Direct reports to ensure that errors and omissions are detected.
- Docketing and maintaining case information as they occur, such as pleas offered by the defendant, time served dates and or days, warrant and or capias information, judgment and sentence of the court, dismissals and appeals, and the date each was taken.
- Routinely monitoring D/P Reports for case deletions and communicating with staff when they occur.

Management Action Plan

In the process of getting access to the JP 2-1 documents in Document Direct.

Auditors Response

None

Computer Receipts

We reviewed all 39 voided computer receipts and identified:

- Three voided computer receipts were voided without documenting supervisory review and approval (One instance occurred prior to 12/31/2018, during the tenure of Judge Hutcheson).
- One voided computer in which the court did not retain all copies.
- One voided computer receipt was voided without a documented explanation.

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. 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. These errors were made during the receipting process and voided receipts were not reviewed for accuracy. Management relies on staff to self-report voids and does not review the Exception Reports from JPAS. A lack of segregation of duties, management and quality control review over voiding receipts may result in the misappropriation of assets, errors, and an incomplete audit trail.

Recommendation

Computer Receipts

Management should implement policies and procedures that include:

- Ensuring all copies of voided receipts are clearly marked "void", contain an explanation, and all copies are retained.
- Ensuring void duties are appropriately segregated and that management review and approval receipts prior to voiding.
- Periodically reviewing Exception Reports from JPAS to monitor voided computer receipts and ensure the timely detection of errors and omissions by court staff.

Management Action Plan

Plan in place to make sure clear notes are notated on the voided receipts.

Auditors Response

None

Civil Fees

We reviewed 15 civil cases filed by a non-government entity from the Justice Fee Exception List and identified:

- Five cases were added to JPAS with the incorrect case type. **Status: On 2/17/20 the court removed the incorrectly added cases from JPAS.**
- One eviction case in which the plaintiff's filing fees was receipted to the wrong case. **Status: On 2/14/20 the court located and applied the payment to the correct case.**

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. This occurred due to clerical errors made in the manual process of setting up new civil cases. The court does not review the Justice Fee Exception List to detect filing fee collection and documentation errors. 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 implement policies and procedures that include:

- Reviewing the Justice Fee Exception List from Document Direct for civil cases filed without a payment.
- Ensuring case records are accurate and reflect a complete account of case activities.

Management Action Plan

Plan in place.

Auditors Response

None

No Judgement or Plea

We reviewed disposed cases filed in FY19 and identified:

- 20 Cases were disposed without a judgement, appeal, dismissal, or deferred adjudication date in JPAS.
- Eight cases were disposed without a plea in JPAS.
- One case in which the court added court costs of \$2,200 to JPAS in error for a \$22 fee compliance dismissal. **Status: On 2/13/20 the court corrected the court cost amount to \$22 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 (C.C.P.), Art 27.14(c). 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 court does not review case records, JPAS date fields, and system reports for accuracy and completeness before disposing cases. As a result, the court's docket records may be incomplete and inaccurate.

Recommendation

No Plea and or Judgement

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 a case.
- Reviewing reports from JPAS to detect errors and omissions on disposed cases.

Management Action Plan

The court has begun to implement the policy that all events are to be docketed as they occur and to check for accuracy.

Auditors Response

None

Credit Cards

We reviewed all credit card postings and refunds posted to JPAS during FY2019 and identified:

- Six credit card transactions were refunded for \$898.50 because the court did not update the court costs and fine in JPAS (One instance occurred prior to 12/31/2018, during the tenure of Judge Hutcheson).
- Four cases in which the Transaction ID from the Credit Card Settlement Report was not accurately posted with the payment to JPAS.

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. 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 consistent with the courts procedure for recording credit card transactions. The court made transposition and typographical errors when posting the Record and Transaction ID to the payment record and did not update the JPAS docket screen to reflect the actual amounts owed. As a result, defendants may pay more than the amount owed and it may be difficult to determine the source for payments if the incorrect credit card ID is posted in JPAS.

Recommendation

Credit Cards

Management should implement policies and procedures that include:

- Ensuring JPAS, the court's records, and docket reflect current and accurate court costs and fine amounts owed consistent with the Code of Criminal Procedure, § 45.017.
- Updating JPAS when court costs and fine amounts change (i.e. fines reductions ordered by the judge, driver safety course granted) to ensure an accurate outstanding 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).

Management Action Plan

A plan is in progress to assure all credit cards are posted accurately and that all information in JPAS reflect current and accurate court cost and fine amounts.

Auditors Response

None

Appealed Cases

We reviewed nine appealed cases in FY19 and identified two case files could not be located in the court or county archives (One instance occurred prior to 12/31/2018, during the tenure of Judge Hutcheson). 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 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, cases may be dismissed without supporting authorization (signatures). Missing case jackets increase the risk that assets may be misappropriated and not detected through examination of the case jacket and its contents.

Recommendation

Appealed Cases

Management should implement policies and procedures that include:

- Maintaining, safeguarding, tracking and transferring records of the court.
- Ensuring court files and records are classified and inventoried before moving files off-site, for ease in later identification.
- Communicating Records Management issues to the Records Management Officer and communicate the need for an Electronic Document Imaging System.

Management Action Plan

A plan is in place, records are being kept of Appealed Cases transferred to Appeal Court and cases transferred to Records Management.

Auditors Response

None

Cash Count

A cash count was performed on 02/06/2020 and we identified the court does not record checks received through the mail on a check log. As a best practice, management should designate employee(s) other than the bookkeeper to open the mail, record check information (i.e. name, case, check #, etc.) on a log, and restrictively endorse checks before transferring checks to other staff for processing/posting. Management does not require staff to review and document check payments received by mail. As a result, check payments may be lost, misappropriated, posted with errors, or untimely posted to JPAS.

Recommendation

Cash Count

Management should implement policies and procedures that include:

- Logging check and money order payments received via mail on a check log before providing to the bookkeeper for posting.

Management Action Plan

A log is being kept of checks and money orders that are received via mail.

Auditors Response

None

cc: Darryl Martin, Commissioners Court Administrator