



AUDIT REPORT

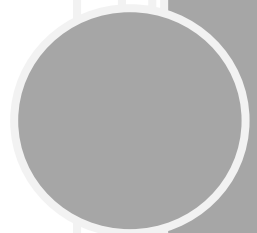
DALLAS COUNTY

FY2021 & FY2020 Justice of the Peace Precinct 3, Place 2 Audit

Darryl D. Thomas
Dallas County Auditor

ISSUED: 6/1/2022

RELEASED: OCTOBER 28, 2022



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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 Steven Seider
Justice of Peace Precinct 3, Place 2
Dallas, Texas

Attached is the County Auditor's final report entitled "FY2021 & FY2020 Justice of the Peace Precinct 3, Place 2 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 3, Place 2 for the fiscal years 2020 and 2021. Priority areas of risk that need consideration by management are:

Summary of Significant Observations:

- **Case Deletions:** 14 out of 16 (87.50%) cases were deleted without management review. 10 were deleted by the same individual. There is no means to determine if the financial activity was recorded in the deleted cases.
- **Special Fund Reconciliation:** Special Fund checks and cancelations were not posted to JPAS and timely reconciled to the general ledger. As a result, the difference between the bank balance and the balance per JPAS is \$5,403.83. The Special Fund balance per JPAS is \$241,194.99, of which \$227,829.73 is for cases older than three years. that were not escheated to the appropriate parties. A total of 72 disbursement or stale dated checks are not posted to the justice of the peace system or posted incorrectly.
- **Credit Cards:** 1243 online credit card payments were posted to the defendant's case in JPAS after 6 to 92 business days (466 cases in FY20 and 777 cases in FY21). A total of 50 credit card payments contain errors such as incorrect or wrong case numbers, incorrect amounts, and backdated payments posted to the defendant's case in JPAS.

Repeat observations from Previous Audits:

- **Case Deletions:** Cases were deleted without management review. There is no means to determine if a financial activity was recorded in the deleted cases. There is limited system functionality for assigning security roles and rights in JPAS, which allows court staff to delete cases.
- **Special Fund:** An unclaimed fund balance over three years old remains in court special fund accounts and is not escheated to the appropriate parties.
- **Credit Cards:** The court did not ensure online credit card payments were timely posted to JPAS.
- **Disposed of Cases:** 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. Errors and omissions occurred because JPAS date fields and system reports were not reviewed for accuracy and completeness before disposing of cases.
- **Fine and Fee Compliance:** instances occurred where fine and Fees are not assessed and collected properly, retained, and inaccurately recorded in JPAS.
- **Civil Fees:** The court did not document an explanation for not collecting filing fees and did not have a "Pauper's Affidavit filed" date or did not reference in JPAS that the defendant filed a statement of inability to pay.

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.

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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

Warrant

The JP Warrant Error Report, dated 11/24/2021, was reviewed; it was identified that one case marked inactive (disposed) has an active warrant. Per the Code of Criminal Procedure (CCP) Article 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 case was not reviewed prior to disposition to recall the warrant. This poses a potential liability to the County for persons arrested in error.

Recommendation

Warrant

Management should make the following corrective actions:

- Recall warrants and capias on disposed cases consistent with CCP Article 45.
- Consistently review 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

- ***Court accepts recommendation and further notes...***
- **Warrant was originally recalled on August 19, 2020 from Dallas County Constable Precinct 3—the agency to which the warrant was issued. During this audit, it was brought to our attention that the warrant was showing to be “Active” in the *JP Warrant Error Report*.**
- **Court research shows that the warrant had been transferred to Dallas County Constable Precinct 1 and the recall was not transferred.**
- **On June 2, 2022, the warrant was recalled from Dallas County Constable Precinct 1.**
- **The Court was in the process of submitting for main-frame programmer assistance a protocol for recall of all stale-dated warrants at the time a tornado disrupted operations of the court.**
- **COVID-19 impact to Dallas County and Court operations, as well as the limitation of programming asserts due to a forthcoming new Court Management System (CMS) have delayed any new protocol until the new CMS is fully installed.**
- **Additionally, during the audit period, the Court was required to respond to non-standard conditions created by natural disaster, pandemic-related situations and unscheduled emergency relocation to an unfinished courthouse. These conditions dictated that the duties were performed consistent with emergency priorities and protocols after issuance of Supreme Court of Texas Emergency Orders, local administrative orders and after applying common sense. To-wit:**
 - **Tornado-related damage when the sister-court in our precinct required caused the permanent closure of their courthouse.**



- Sole venue for all cases in Precinct 3. Due to the closure of Justice Court Precinct 3, Place 1, this court became the sole venue for all statutorily mandated venues within Precinct 3 for several months.
- Court staff space reduced to about one-half. Due to the closure of Justice Court Precinct 3, Place 1, this court became the only point of contact for litigants from that court until we shared our space for the court.
- Split operations between two courthouses. Due to the emergency move of Justice Court Precinct 3, Place 1 to the new North Dallas Government Center (NDGC), this court was required to delay a complete move to the NDGC – with operations being split between two locations until space was able to accommodate the entire court staff in an incomplete and unfinished space at the NDGC.
- Operating out of incomplete and unfinished space in the NDGC due to emergency move during COVID-19 pandemic.
- Remote operations of court clerical activities and split-staff operations. Staff working remote from home with phone and computer access during time periods dictated by Orders of the Dallas County Judge.
- Quarantine related staffing shortages. COVID-19 infections of staff members and their families caused significant, unforeseen and intermittent shortages of personnel for days to weeks.
- ***Supreme Court of Texas Emergency Orders Regarding the COVID-19 State of Disaster*** (numbers 1 through 55) mandated various measures, and authorized other measures, that have included:

“Subject only to constitutional limitations, all courts in Texas may in any case, civil or criminal—and must to avoid risk to court staff, parties, attorneys, jurors, and the public—without a participant’s consent: Modify or suspend any and all deadlines and procedures, whether prescribed by statute, rule, or order, for a stated period ending no later than 30 days after the Governor’s state of disaster has been lifted”

- The ***Office of Court Administration (OCA)***, in their pandemic-related guidance, recommended courts consider and identify individuals authorized to make decisions in an emergency.
- The ***Office of Court Administration (OCA)***, in their pandemic-related guidance, identified essential functions and encouraged courts to delay non-essential functions in the event of an outbreak

Auditors Response

- None

Manual Receipts

All 5 manual receipts issued during the audit period were reviewed; it was identified that one voided manual receipt was prepared and approved by the same individual, without management oversight.

The court's voiding procedure is to mark receipts "Void", document a reason for voiding, and to obtain management review and approval before voiding receipts. Receipts with errors, including amounts



crossed out, should be voided and re-receipted. Manual receipts are reviewed by management for accuracy and completeness. This occurred because the court's voiding procedures were not followed. A lack of management review and oversight increases the risk of potential revenue losses, misappropriation of assets, and risk of a delay in the detection of errors in manual receipts.

Recommendation

Manual Receipts

Management should make the following corrective actions:

- Review and approve voided manual receipts and document the reviewer's initials on each receipt.
- Ensure the preparation and review of voided receipts is appropriately segregated.

Management Action Plan

- **Court accepts recommendations and further notes....**
- **The clerical error of not fully annotating voided receipts showed no evidence of any revenue loss or misappropriation of county assets.**
- **Non-standard conditions caused by the COVID-19 pandemic affected the courts staffing and normal business operations—to include many days that we operated with less than half of our staff.**
- **A trusted court employee in a leadership position was able to complete transactions, serve the public and avoid discrepancies that failing to VOID a manual receipt would have created.**
- **The “manual” receipting was due to the current Court Management System (CMS) that has proven less than robust or sufficient for the volume of cases and transactions organic to the court.**
- **The Court has urged protocols consistent with the recommendation to be included in the new CMS.**
- ***Court accepts recommendation and further notes...***
- **COVID-19 impact to Dallas County and Court operations, as well as the limitation of programming asserts due to a forthcoming new Court Management System (CMS) have delayed any new protocol until the new CMS is fully installed.**
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- Split operations between two courthouses. Due to the emergency move of Justice Court Precinct 3, Place 1 to the new North Dallas Government Center (NDGC), this court was required to delay a complete move to the NDGC – with operations being split between two locations until space was able to accommodate the entire court staff in an incomplete and unfinished space at the NDGC.
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- The *Office of Court Administration (OCA)*, in their pandemic-related guidance, recommended courts consider and identify individuals authorized to make decisions in an emergency.
- The *Office of Court Administration (OCA)*, in their pandemic-related guidance, identified essential functions and encouraged courts to delay non-essential functions in the event of an outbreak

Auditors Response

- None

Case Deletions

Defendant/Plaintiff (D/P) Log Reports were reviewed during the audit period; it was identified that 14 out of 16 cases were deleted without management review. Ten cases were deleted by the same individual. 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 Defendant/Plaintiff Log 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 without segregation of duties. Management did not detect these 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

- **Court accepts recommendations and further notes...**
- **The current Court Management System (CMS) does not allow for restricting individual employees access to deletion functions.**
- **Currently the chief clerk performs all deletions after communicating with staff and documenting the reason for the deletions.**
- **The clerical error of deleting the instant cases showed no evidence of misappropriation of county assets.**
- **Employees have been trained on the effect and impact of deleting a case rather than editing a clerical error --- when not possible to correct, the clerk will make a detailed docket entry on the case to explain what the error was and keep the case in the mainframe oppose to deleting it.**
- **Additionally, during the audit period, the Court was required to respond to non-standard conditions created by natural disaster, pandemic-related situations and unscheduled emergency relocation to an unfinished courthouse. These conditions dictated that the duties were performed consistent with emergency priorities and protocols after issuance of Supreme Court of Texas Emergency Orders, local administrative orders and after applying common sense. To-wit:**
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Auditors Response

- None

Computer Receipts

Deposits made by the court during the audit period and 24 voided computer receipts were reviewed and the following were identified:

- Three computer receipts were not marked "void", one of which was not reviewed and approved by management.
- Two computer receipts did not have an explanation for voiding and were not reviewed by a supervisor.
- One voided computer receipt in which both copies of the printed receipt were not retained.
- One deposit exceeded 5 business days.
- One deposit in which the court contacted IT to correct a posting error causing an \$80 overage, but did not notify the Auditor's Office.

Per Dallas County Code Sec.74.692, "The county auditor's office will be notified immediately (within one day) of any out of balance conditions for purposes of identifying and substantiating any shortages which may subsequently require indemnification." A county officer or other person who receives money shall deposit the money without exception on or before the fifth business day after the day on which the money is received per the Code of Criminal Procedure (CCP) 103.004 and Local Government Code (LGC) § 113.022. The court's voiding procedure is to mark receipts "Void", document a reason for voiding, ensure all receipt copies are retained by the court, and obtain dual sign off approval on all voided receipts. Management reviews voided transactions from the Exception Reports monthly. These instances occurred because the court's voiding procedure, Dallas County Code 74.692, CCP 103.004 and LGC 113.022. Not adhering to Dallas County codes and the court's procedures may result in inaccuracies, delays, and present opportunities for misappropriation.

Recommendation

Computer Receipts

Management should make the following corrective actions:

- Notify the Auditor's office of deposit issues, including requests to IT to delete receipts, in compliance with Dallas County Code 74-692.
- Ensure that deposits are verified for accuracy prior to sending to the Treasurer's office for deposit.
- Follow the court's receipting procedures for voiding transactions.



- Document the review of voided transactions by management and ensure void duties are appropriately segregated.
- Mark computer receipts "Void" that cannot be issued to customers and document the reason for voiding.
- Retain all copies of voided receipts.
- Prepare and transfer deposit batches consistent with Local Government Code 113.022.

Management Action Plan

- **Court accepts recommendations and further notes...**
- **2 Receipts marked "Deleted" instead of "VOID" #23039 & #10257**
- **R# 16609 marked "Deleted" instead of "VOID" --- this occurred June 18, 2020 during court re-opening after COVID-19-related shutdown and remote operations—the court was operating with limited staff**
- **The court was operating with limited staff**
- **Court contacted individual & notated receipt stating the reason for void ...individual did not return original receipt**
- **Office closure due to COVID-19 – Telecommuting - Deposits made once a week**
- **Court includes Treasurer's office in all correspondence with IT to correct any posting errors, a typographical error was corrected and the court will include the Auditor's Office going forward.**
- **Additionally, during the audit period, the Court was required to respond to non-standard conditions created by natural disaster, pandemic-related situations and unscheduled emergency relocation to an unfinished courthouse. These conditions dictated that the duties were performed consistent with emergency priorities and protocols after issuance of Supreme Court of Texas Emergency Orders, local administrative orders and after applying common sense. To-wit:**
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- The *Office of Court Administration (OCA)*, in their pandemic-related guidance, identified essential functions and encouraged courts to delay non-essential functions in the event of an outbreak.

Auditors Response

- None
- **Special Funds**
- Special Fund check disbursements, reconciliations, and postings to JPAS were reviewed during the audit period (ending September 30, 2021) and the following was identified:
 - The court did not complete the FY2020 and FY2021 557 Special Fund reconciliation, the FY2020 553 Special Fund reconciliation was submitted during fieldwork with some check and cancellation omissions, and the FY2021 553 Special Fund reconciliation was submitted incomplete.
 - The Special Fund balance per JPAS is \$241,194.99, of which \$227,829.73 is for cases older than three years.
 - \$24,844.10 is made up of case balances under \$100 and can be escheated to the county.
 - The \$241,194.99 Special Fund balance per JPAS is \$5,403.83 more than the \$235,791.16 general ledger balance per Oracle.
 - 33 cancelled checks totaling \$9,290.10, including stale dated checks, were not posted to JPAS.
 - 34 disbursement checks totaling \$11,297.10 were not posted to JPAS. **Status: 22 disbursed checks were posted to JPAS.**
 - One duplicate check payment totaling \$5,250 was issued to the County Clerk Civil Section and not posted to JPAS. Note: Per inquiry with the Chief Clerk, the court is attempting to obtain a refund.
 - Four Special Fund disbursement checks were backdated in JPAS by the court.
 - The court has not reimbursed Fund 553 for a \$250 check incorrectly written from Fund 557.



- Three cases in which the court did not assess and collect all the appropriate court costs including the time payment fee, collection fee, and various civil court costs. In two of these cases the court refunded the incorrect amount.
- One case in which the court did not post a Special Fund check to JPAS until after 148 days.
- One case in which the appeal bond amount on the JPAS docket screen is not the same as the amount collected.
- One case in which the citation fee collected was posted to the wrong agency. Status: As of 1/20/22 the court posted citation fee to the correct agency.
- 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. 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 and Local Government Code Chapter 133, Commissioners Court orders, and Attorney General Opinion GA-0147. Management did not comply with LGC 113.008 to ensure the Special Fund accounts were reconciled and that check disbursements and cancellations were timely posted to JPAS. The Special Fund is intended to be a temporary escrow account and balances in excess of three years were not escheated. As a result, the difference between the bank balance and the balance per JPAS is \$5,403.83. Parties entitled to funds did not receive them and may not realize they are held in escrow by the court. This also increases the risk that financial records in JPAS may be inaccurate and incomplete.

Recommendation

Special Funds

- Management should make the following corrective actions:
- Post the 33 cancelled checks totaling \$9,290.10 and 34 disbursement checks totaling \$11,297.10 to JPAS.
- Complete the Special Fund 557 reconciliation.
- Escheat \$24,844.10 in case balances under \$100 to the county.
- Obtain or seek reimbursement for the duplicate \$5,250 check.
- Reimburse fund 553 for the \$250 check that was incorrectly written from fund 557.
- 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, Property Code, § 72 and § 76.
- Do not allow posted payments to be backdated to a previous date.

Management Action Plan

- Court accepts recommendations and further notes...
- *The instruments characterized as “bonds” that have been inherited by the court, in many cases, do not meet the statutory definition of a bond and, as such, the forfeiture and/or the escheatment of said instruments lacks clear legal authority and/or procedure.*
- *The cost estimate in terms of personnel and procedure are of a prohibitive magnitude.*
- *After receiving training from the auditor’s office on the reconciliation of the special funds, the court will continue to pursue clear legal authority in the escheatment of the special funds.*
- *The court is drafting a possible legislative change to allow the escheatment of unclaimed funds in a summary fashion, whether or not they meet the legal definition of a bond.*
- Additionally, during the audit period, the Court was required to respond to non-standard conditions created by natural disaster, pandemic-related situations and unscheduled emergency relocation to an unfinished courthouse. These conditions dictated that the duties were performed consistent with emergency priorities and protocols after issuance of Supreme Court of Texas Emergency Orders, local administrative orders and after applying common sense. To-wit:
- Tornado-related damage when the sister-court in our precinct required caused the permanent closure of their courthouse.
- Sole venue for all cases in Precinct 3. Due to the closure of Justice Court Precinct 3, Place 1, this court became the sole venue for all statutorily mandated venues within Precinct 3 for several months.
- Court staff space reduced to about one-half. Due to the closure of Justice Court Precinct 3, Place 1, this court became the only point of contact for litigants from that court until we shared our space for the court.
- Split operations between two courthouses. Due to the emergency move of Justice Court Precinct 3, Place 1 to the new North Dallas Government Center (NDGC), this court was required to delay a complete move to the NDGC – with operations being split between two locations until space was able to accommodate the entire court staff in an incomplete and unfinished space at the NDGC.
- Operating out of incomplete and unfinished space in the NDGC due to emergency move during COVID-19 pandemic.
- Remote operations of court clerical activities and split-staff operations. Staff working remote from home with phone and computer access during time periods dictated by Orders of the Dallas County Judge.
- Quarantine related staffing shortages. COVID-19 infections of staff members and their families caused significant, unforeseen and intermittent shortages of personnel for days to weeks.



- ***Supreme Court of Texas Emergency Orders Regarding the COVID-19 State of Disaster (numbers 1 through 55) mandated various measures, and authorized other measures, that have included:***
- ***“Subject only to constitutional limitations, all courts in Texas may in any case, civil or criminal—and must to avoid risk to court staff, parties, attorneys, jurors, and the public—without a participant’s consent: Modify or suspend any and all deadlines and procedures, whether prescribed by statute, rule, or order, for a stated period ending no later than 30 days after the Governor’s state of disaster has been lifted”***

Auditors Response

- None

No Judgment and No Plea

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

- Six cases in which a clerical error was made in JPAS when entering dates filed and judgment dates.
- Two cases were disposed without a plea, judgment, appeal, dismissal, or deferred adjudication date in JPAS.
- One case was disposed without a plea 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 due to clerical errors when entering dates into JPAS 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 and No Plea

Management should make the following corrective actions:

- Correct the six date errors posted to JPAS, and cases posted without a plea and date of the court's judgment.
- Docket cases as events occur, such as the defendant's plea, 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 a case.



- Correct clerical errors that were made on dates for dates filed and judgment dates.

Management Action Plan

- Court accepts recommendations and further notes...
- (2 cases) JM9206455M & JM9206456M – Do not have any action during the FY19 or FY20 audit ...These cases were not entered or disposed by the court being audited.
- JT-1981275-N – Typo has been corrected to reflect 3/31/20 and not 3/31/30
- JT-2041054-N – Typo has been corrected to reflect 2/2/21 and not 2/2/01
- JT-2140800-N—Typo has been corrected to reflect 3/30/21 and not 3/30/31
- JM-1900384-N – Plea and Judgment has been entered
- JT-2180582-N – Case was flagged disposed with an explanation from management stating it was a duplicate case filed in our court in error by the agency—there is no plea or judgment to be entered.
- JT-2001041-N – Plea updated in JPAS
- Additionally, during the audit period, the Court was required to respond to non-standard conditions created by natural disaster, pandemic-related situations and unscheduled emergency relocation to an unfinished courthouse. These conditions dictated that the duties were performed consistent with emergency priorities and protocols after issuance of Supreme Court of Texas Emergency Orders, local administrative orders and after applying common sense. To-wit:
- Tornado-related damage when the sister-court in our precinct required caused the permanent closure of their courthouse.
- Sole venue for all cases in Precinct 3. Due to the closure of Justice Court Precinct 3, Place 1, this court became the sole venue for all statutorily mandated venues within Precinct 3 for several months.
- Court staff space reduced to about one-half. Due to the closure of Justice Court Precinct 3, Place 1, this court became the only point of contact for litigants from that court until we shared our space for the court.
- Split operations between two courthouses. Due to the emergency move of Justice Court Precinct 3, Place 1 to the new North Dallas Government Center (NDGC), this court was required to delay a complete move to the NDGC – with operations being split between two locations until space was able to accommodate the entire court staff in an incomplete and unfinished space at the NDGC.
- Operating out of incomplete and unfinished space in the NDGC due to emergency move during COVID-19 pandemic.
- Remote operations of court clerical activities and split-staff operations. Staff working remote from home with phone and computer access during time periods dictated by Orders of the Dallas County Judge.
- Quarantine related staffing shortages. COVID-19 infections of staff members and their families caused significant, unforeseen and intermittent shortages of personnel for days to weeks.
- *Supreme Court of Texas Emergency Orders Regarding the COVID-19 State of Disaster* (numbers 1 through 55) mandated various measures, and authorized other measures, that have included:



“Subject only to constitutional limitations, all courts in Texas may in any case, civil or criminal—and must to avoid risk to court staff, parties, attorneys, jurors, and the public—without a participant’s consent: Modify or suspend any and all deadlines and procedures, whether prescribed by statute, rule, or order, for a stated period ending no later than 30 days after the Governor’s state of disaster has been lifted”

- **The Office of Court Administration (OCA), in their pandemic-related guidance, recommended courts consider and identify individuals authorized to make decisions in and emergency.**
- **The Office of Court Administration (OCA), in their pandemic-related guidance, identified essential functions and encouraged courts to delay non-essential functions in the event of an outbreak.**

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 were identified:

- 1243 online credit card payments, totaling \$325,426.11, were posted to the defendant's case in JPAS after 6 to 92 business days (466 cases in FY2020 and 777 cases in FY2021).
- 23 case numbers with errors in the online credit card payment link.
- 23 case numbers were excluded in the online credit card payment link. Internal Audit was able to trace the total payment to JPAS based on the filer's name.
- Two online credit card payments were receipted to JPAS with an incorrect amount. One \$32 online credit card payment was posted in JPAS for \$481.80 and one \$38.79 online credit card payment was posted in JPAS for \$102.30.
- One online credit card payment was backdated when posted to the defendant's case in JPAS.
- One online credit card payment was receipted to the wrong case in JPAS.

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 113.022. Payments should not be backdated when entered in JPAS, but show the same date the clerk posted the payment. As a best practice, the case number(s) of civil cases paid online via a credit card link should be verified for accuracy and completeness against the numbers recorded on case files before the link is sent to parties. The court did not ensure online credit card payments were timely posted to JPAS, did not verify the accuracy and completeness of civil case numbers referenced on payment links, and in a few cases did not ensure the correct amount was posted to the defendant's case. As a result, defendants may not receive timely credit for payments made to their



cases and backdating payments affects the accuracy and reporting of the financial records. Case numbers with errors and omissions set up by the court and posted on the County's Online Credit Card Website affect the audit trail in tracing payments to JPAS and may result in subsequent posting errors.

Recommendation

Credit Cards

Management should make the following corrective actions:

- 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.
- Ensure receipts are not backdated in JPAS, but show the same date the clerk posted the payment.
- Verify the case number(s) of civil cases paid online via a credit card link for accuracy and completeness against the numbers recorded on case files before the link is sent to parties.

Management Action Plan

- **Court accepts recommendations and further notes...**
- **While telecommuting court looked for ways to continue operating, providing services and generating revenue – Civil remote filing and payment options implemented in effort to generate revenue and continue to provide services. During the shutdown and the worst part of the pandemic our court generated thousands of dollars while staying safe.**
- **Delays caused by tornado, increase volume of cases filed in our court, pandemic and staffing challenges all had an impact in court operations and efficiency.**
- **Overpayment refund requested and processed to defendant for \$449.80**
- **2 MO's and 1 online payment combined under 1 date in order to process 2 of the same payment types on the same day**
- **Drag & Transfer done to correct case #JT2140302-N**
- **Additionally, during the audit period, the Court was required to respond to non-standard conditions created by natural disaster, pandemic-related situations and unscheduled emergency relocation to an unfinished courthouse. These conditions dictated that the duties were performed consistent with emergency priorities and protocols after issuance of Supreme Court of Texas Emergency Orders, local administrative orders and after applying common sense. To-wit:**
- **Tornado-related damage when the sister-court in our precinct required caused the permanent closure of their courthouse.**
- **Sole venue for all cases in Precinct 3. Due to the closure of Justice Court Precinct 3, Place 1, this court became the sole venue for all statutorily mandated venues within Precinct 3 for several months.**
- **Court staff space reduced to about one-half. Due to the closure of Justice Court Precinct 3, Place 1, this court became the only point of contact for litigants from that court until we shared our space for the court.**
- **Split operations between two courthouses. Due to the emergency move of Justice Court Precinct 3, Place 1 to the new North Dallas Government Center (NDGC), this court was required to delay a**



complete move to the NDGC – with operations being split between two locations until space was able to accommodate the entire court staff in an incomplete and unfinished space at the NDGC.

- Operating out of incomplete and unfinished space in the NDGC due to emergency move during COVID-19 pandemic.
- Remote operations of court clerical activities and split-staff operations. Staff working remote from home with phone and computer access during time periods dictated by Orders of the Dallas County Judge.
- Quarantine related staffing shortages. COVID-19 infections of staff members and their families caused significant, unforeseen and intermittent shortages of personnel for days to weeks.
- *Supreme Court of Texas Emergency Orders Regarding the COVID-19 State of Disaster* (numbers 1 through 55) mandated various measures, and authorized other measures, that have included:

“Subject only to constitutional limitations, all courts in Texas may in any case, civil or criminal—and must to avoid risk to court staff, parties, attorneys, jurors, and the public—without a participant’s consent: Modify or suspend any and all deadlines and procedures, whether prescribed by statute, rule, or order, for a stated period ending no later than 30 days after the Governor’s state of disaster has been lifted”

- The *Office of Court Administration (OCA)*, in their pandemic-related guidance, recommended courts consider and identify individuals authorized to make decisions in and emergency.
- The *Office of Court Administration (OCA)*, in their pandemic-related guidance, identified essential functions and encouraged courts to delay non-essential functions in the event of an outbreak

Auditors Response

- None

Fine and Fee Compliance

30 cases were reviewed for compliance with applicable state laws, Commissioner Court Orders, and Attorney General Opinion and the following were identified:

- Seven case files were requested, but not provided by the court.
- Four cases in which the time payment fee was not properly assessed and collected, one of which was inappropriately assessed and collected.
- Three cases in which the collection amounts were inaccurately collected.
- Two cases in which citation fee type was applied to the incorrect agency.
- One case in which the posted payment was backdated in JPAS.
- One case was not docketed with a DA Dismissed and Dismissal date in JPAS for a plea in bar. The court also did not provide the State’s motion or signed Dismissal Order.

30 Collection Fee Removals were reviewed and the following identified:



- 10 cases in which collection fees owed were manually removed from JPAS when disposing the case. Seven of which did not provide an explanation for collection fee removal.
- Five case files were requested, but not provided by the court.
- Three cases in which the \$15 time payment fee was not assessed and collected.
- One case in which collection fees assessed were removed from JPAS, though the defendant paid the amount owed.

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. Consistent with CCP 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. 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. Local Government Code (LGC) 115.901 states the county auditor shall examine the accounts, dockets, and records of each justice of the peace. 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. These errors and omissions resulted in the inadequate collection of court costs and fine amounts, the incorrect distribution and disbursement of funds, and inaccurate or incomplete data reflected in JPAS.

Recommendation

Fine and Fee Compliance

Management should make the following corrective actions:

- Locate the 12 case files and present them for audit review per LGC 115.
- Collect the time payment fee in compliance with CCP 102.030, on or after the 31st day after the date the judgment is entered.
- 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.
- 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.
- 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. Collection fees should not be removed when disposing the case after payment by the defendant.

- Review JPAS collection and docketing reports in order to detect errors and omissions.
- Not permit staff to backdate receipts to JPAS.

Management Action Plan

- Court accepts recommendations and further notes...
- This Court has complied with archiving guidance and procedures from Dallas County Records.
- This Court has requested files in accordance with guidance and procedures from Dallas County Records and has routinely received "unable to locate" responses when files requested.
- JT-1900425-N – Case has no final judgment (90 Days Def w/ DSC)
- JT-2040112-N - Collection fees removed by court/ Defendant emailed request timely, court behind on emails during COVID shutdown-case documented
- Drag & Transfer Performed to correct agency issue
- All fees were removed based on court delays in process during the pandemic and clear timelines of events reflected on all cases leading to the removal.
- JT-2040949-N --- Case had a NG plea in place when full payment was made online therefore there was no judgment entered.
- Current Court Management System (CMS) and accounting software do not allow for automatic proration when payments are made. Court has recommended software upgrade and been informed that upgrades will not be made to the current system with a new CMS being considered; Court has requested and been informed that the next generation CMS will provide automatic proration and accounting of court costs and fines.
- Currently over 160 unique manual breakdowns of court costs exist for the population of active cases.
- Additionally, during the audit period, the Court was required to respond to non-standard conditions created by natural disaster, pandemic-related situations and unscheduled emergency relocation to an unfinished courthouse. These conditions dictated that the duties were performed consistent with emergency priorities and protocols after issuance of Supreme Court of Texas Emergency Orders, local administrative orders and after applying common sense. To-wit:
- Tornado-related damage when the sister-court in our precinct required caused the permanent closure of their courthouse.
- Sole venue for all cases in Precinct 3. Due to the closure of Justice Court Precinct 3, Place 1, this court became the sole venue for all statutorily mandated venues within Precinct 3 for several months.
- Court staff space reduced to about one-half. Due to the closure of Justice Court Precinct 3, Place 1, this court became the only point of contact for litigants from that court until we shared our space for the court.
- Split operations between two courthouses. Due to the emergency move of Justice Court Precinct 3, Place 1 to the new North Dallas Government Center (NDGC), this court was required to delay a complete move to the NDGC – with operations being split between two locations until space was able to accommodate the entire court staff in an incomplete and unfinished space at the NDGC.
- Operating out of incomplete and unfinished space in the NDGC due to emergency move during COVID-19 pandemic.



- Remote operations of court clerical activities and split-staff operations. Staff working remote from home with phone and computer access during time periods dictated by Orders of the Dallas County Judge.
- Quarantine related staffing shortages. COVID-19 infections of staff members and their families caused significant, unforeseen and intermittent shortages of personnel for days to weeks.
- *Supreme Court of Texas Emergency Orders Regarding the COVID-19 State of Disaster* (numbers 1 through 55) mandated various measures, and authorized other measures, that have included:

“Subject only to constitutional limitations, all courts in Texas may in any case, civil or criminal—and must to avoid risk to court staff, parties, attorneys, jurors, and the public—without a participant’s consent: Modify or suspend any and all deadlines and procedures, whether prescribed by statute, rule, or order, for a stated period ending no later than 30 days after the Governor’s state of disaster has been lifted”

- The *Office of Court Administration (OCA)*, in their pandemic-related guidance, recommended courts consider and identify individuals authorized to make decisions in and emergency.
- The *Office of Court Administration (OCA)*, in their pandemic-related guidance, identified essential functions and encouraged courts to delay non-essential functions in the event of an outbreak.
-

Auditors Response

- None

Appealed Cases

11 cases appealed during the audit period were reviewed and the following were identified:

- Five case files were requested, but not provided by the court.
- One active case was inappropriately marked as disposed in JPAS.

Per Local Government Code (LGC) 115.901 states the County Auditor shall examine the accounts, dockets, and records of each Justice of the Peace. Cases should be adjudicated in compliance with CCP Article 45 and the court maintain case records that accurately document the actions of the court. The court did not comply with LGC 115 and did not update the disposition status of the case. The court stores paper records in files and utilize a manual system for categorizing and tracking case jackets stored remotely. The court's docket record is inaccurate when an active case is marked disposed without reviewed by the court. Missing case files can result in the loss of court records and 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 make the following corrective actions:



- Locate the five requested case files and present them for audit review.
- Remove the disposed flag from the active case.
- Review a report of cases with an Appeal bond to determine cases were not appealed in error.
- Review case records and dockets for accuracy and completeness before disposing the case.

Management Action Plan

- **Court accepts recommendations and further notes...**
- **This Court has complied with archiving guidance and procedures from Dallas County Records.**
- **This Court has requested files in accordance with guidance and procedures from Dallas County Records and has routinely received “unable to locate” responses when files requested.**
- **Court has corrected case- flagged disposed by clerical error.**
- **Additionally, during the audit period, the Court was required to respond to non-standard conditions created by natural disaster, pandemic-related situations and unscheduled emergency relocation to an unfinished courthouse. These conditions dictated that the duties were performed consistent with emergency priorities and protocols after issuance of Supreme Court of Texas Emergency Orders, local administrative orders and after applying common sense. To-wit:**
- **Tornado-related damage when the sister-court in our precinct required caused the permanent closure of their courthouse.**
- **Sole venue for all cases in Precinct 3. Due to the closure of Justice Court Precinct 3, Place 1, this court became the sole venue for all statutorily mandated venues within Precinct 3 for several months.**
- **Court staff space reduced to about one-half. Due to the closure of Justice Court Precinct 3, Place 1, this court became the only point of contact for litigants from that court until we shared our space for the court.**
- **Split operations between two courthouses. Due to the emergency move of Justice Court Precinct 3, Place 1 to the new North Dallas Government Center (NDGC), this court was required to delay a complete move to the NDGC – with operations being split between two locations until space was able to accommodate the entire court staff in an incomplete and unfinished space at the NDGC.**
- **Operating out of incomplete and unfinished space in the NDGC due to emergency move during COVID-19 pandemic.**
- **Remote operations of court clerical activities and split-staff operations. Staff working remote from home with phone and computer access during time periods dictated by Orders of the Dallas County Judge.**
- **Quarantine related staffing shortages. COVID-19 infections of staff members and their families caused significant, unforeseen and intermittent shortages of personnel for days to weeks.**
- **Supreme Court of Texas Emergency Orders Regarding the COVID-19 State of Disaster (numbers 1 through 55) mandated various measures, and authorized other measures, that have included:**

“Subject only to constitutional limitations, all courts in Texas may in any case, civil or criminal—and must to avoid risk to court staff, parties, attorneys, jurors, and the public—without a participant’s consent: Modify or suspend any and all deadlines and procedures, whether prescribed by statute, rule, or order, for a stated period ending no later than 30 days after the Governor’s state of disaster has been lifted”



- The *Office of Court Administration (OCA)*, in their pandemic-related guidance, recommended courts consider and identify individuals authorized to make decisions in and emergency.
- The *Office of Court Administration (OCA)*, in their pandemic-related guidance, identified essential functions and encouraged courts to delay non-essential functions in the event of an outbreak.

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:

- 15 cases in which the court did not document an explanation for not collecting filing fees in JPAS. One requested case file was not provided by the court.
- Four cases did not have a "Pauper's Affidavit filed" date or did not reference in JPAS that the defendant filed a statement of inability to pay.

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. 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. This occurred due to omissions 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. Omissions to JPAS may result in an incomplete audit trail and difficulty in determining whether money is owed to the county.

Recommendation

Civil Fees

Management should make the following correct actions:

- Locate the requested case file and present it for audit review.
- Document an explanation for not collecting the filing fees for 15 cases in JPAS.
- Record the "Pauper's Affidavit Filed" date for the four cases.



- 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, including reasons for not collecting filing fees.

Management Action Plan

- Court accepts recommendations and further notes...
- This Court has complied with archiving guidance and procedures from Dallas County Records.
- This Court has requested files in accordance with guidance and procedures from Dallas County Records and has routinely received “unable to locate” responses when files requested.
- The “Pauper’s Affidavit” – or subsequent instrument authorized by the Supreme Court of Texas—were properly executed, properly filed and properly retained in the court records in each case—the clerical error in not documenting the JPAS system did not result in revenue losses or misappropriation of county assets.
- Additionally, during the audit period, the Court was required to respond to non-standard conditions created by natural disaster, pandemic-related situations and unscheduled emergency relocation to an unfinished courthouse. These conditions dictated that the duties were performed consistent with emergency priorities and protocols after issuance of Supreme Court of Texas Emergency Orders, local administrative orders and after applying common sense. To-wit:
 - Tornado-related damage when the sister-court in our precinct required caused the permanent closure of their courthouse.
 - Sole venue for all cases in Precinct 3. Due to the closure of Justice Court Precinct 3, Place 1, this court became the sole venue for all statutorily mandated venues within Precinct 3 for several months.
 - Court staff space reduced to about one-half. Due to the closure of Justice Court Precinct 3, Place 1, this court became the only point of contact for litigants from that court until we shared our space for the court.
 - Split operations between two courthouses. Due to the emergency move of Justice Court Precinct 3, Place 1 to the new North Dallas Government Center (NDGC), this court was required to delay a complete move to the NDGC – with operations being split between two locations until space was able to accommodate the entire court staff in an incomplete and unfinished space at the NDGC.
 - Operating out of incomplete and unfinished space in the NDGC due to emergency move during COVID-19 pandemic.
 - Remote operations of court clerical activities and split-staff operations. Staff working remote from home with phone and computer access during time periods dictated by Orders of the Dallas County Judge.
 - Quarantine related staffing shortages. COVID-19 infections of staff members and their families caused significant, unforeseen and intermittent shortages of personnel for days to weeks.
 - *Supreme Court of Texas Emergency Orders Regarding the COVID-19 State of Disaster* (numbers 1 through 55) mandated various measures, and authorized other measures, that have included:

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Auditors Response

- None

Dismissed Cases

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

- 23 cases in which the Order Granting the State's Motion to Dismiss was signed with a judge's stamp, but we were unable to verify who used the stamp because the clerk's initials were not documented.
- 11 case files requested for audit review were not provided; therefore, we could not verify whether the dismissals were approved by the Judge.
- Two cases were dismissed without the judge signing the order granting the State's Motion to Dismiss.
- One case with JPAS comments that the defendant paid in cash, but no payment was posted to the case.

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." 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. The court should docket credit for waivers, community service, time served, and dismissals with the authorized approver's signature and date, consistent with CCP Chapter 45. 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. These instances occurred due to non-compliance with state statutes, signatures were not obtained, and clerical errors and omissions. As a result, assets may be misappropriated when dismissals are granted without supporting authorization, case files are missing, and when dismissed cases are not reviewed by court management for accuracy and completeness.

Recommendation

Dismissed Cases

Management should make the following corrective actions:

- Locate the 11 missing case files for examination by the county Auditor, per LGC 115.
- Post the defendant's missing payment to JPAS.
- Limit use and access to judicial stamps and require that judicial decisions are authorized by the Judge, with the Judge's signature.



- Ensure that clerks in possession of the judge's stamp record their initials on court documents to establish an audit trail.
- Review case records and dockets for accuracy and completeness before disposing of the case.

Management Action Plan

- Court accepts recommendations and further notes...
- This Court has complied with archiving guidance and procedures from Dallas County Records.
- This Court has requested files in accordance with guidance and procedures from Dallas County Records and has routinely received "unable to locate" responses when files requested.
- No case was dismissed without the consent of the presiding judge.
- No delegation of judicial powers and duties occurred.
- The new CMS will document automatically the identity of any person affixing the judge's signature with the judge's approval.
- Additionally, during the audit period, the Court was required to respond to non-standard conditions created by natural disaster, pandemic-related situations and unscheduled emergency relocation to an unfinished courthouse. These conditions dictated that the duties were performed consistent with emergency priorities and protocols after issuance of Supreme Court of Texas Emergency Orders, local administrative orders and after applying common sense. To-wit:
- Tornado-related damage when the sister-court in our precinct required caused the permanent closure of their courthouse.
- Sole venue for all cases in Precinct 3. Due to the closure of Justice Court Precinct 3, Place 1, this court became the sole venue for all statutorily mandated venues within Precinct 3 for several months.
- Court staff space reduced to about one-half. Due to the closure of Justice Court Precinct 3, Place 1, this court became the only point of contact for litigants from that court until we shared our space for the court.
- Split operations between two courthouses. Due to the emergency move of Justice Court Precinct 3, Place 1 to the new North Dallas Government Center (NDGC), this court was required to delay a complete move to the NDGC – with operations being split between two locations until space was able to accommodate the entire court staff in an incomplete and unfinished space at the NDGC.
- Operating out of incomplete and unfinished space in the NDGC due to emergency move during COVID-19 pandemic.
- Remote operations of court clerical activities and split-staff operations. Staff working remote from home with phone and computer access during time periods dictated by Orders of the Dallas County Judge.
- Quarantine related staffing shortages. COVID-19 infections of staff members and their families caused significant, unforeseen and intermittent shortages of personnel for days to weeks.
- *Supreme Court of Texas Emergency Orders Regarding the COVID-19 State of Disaster* (numbers 1 through 55) mandated various measures, and authorized other measures, that have included:
- *"Subject only to constitutional limitations, all courts in Texas may in any case, civil or criminal—and must to avoid risk to court staff, parties, attorneys, jurors, and the public—without a participant's consent: Modify or suspend any and all deadlines and procedures,*



whether prescribed by statute, rule, or order, for a stated period ending no later than 30 days after the Governor's state of disaster has been lifted" The Office of Court Administration (OCA), in their pandemic-related guidance, recommended courts consider and identify individuals authorized to make decisions in and emergency.

- **The Office of Court Administration (OCA), in their pandemic-related guidance, identified essential functions and encouraged courts to delay non-essential functions in the event of an outbreak.**

Auditors Response

- None

Disposed Cases

Nine disposed cases were reviewed and the following were identified:

- Five files for cases disposed without payment were not provided by the court. One case number was set up in JPAS in error, but the error and correct case number were not referenced in JPAS notes.
- Two cases in which the defendant's payment was posted to the wrong case in JPAS. One case was disposed without collecting the \$60 collection fees. Status: On 4/1/22 the court posted the defendant's payment to the correct cases.
- One case in which the Judge's signature stamp was used to grant the disposal of community service; however, we could not verify who used the stamp because the clerk's initials were not documented.
- One case in which indigency was granted without a form or signed order by the judge, authorizing indigency in the case file.

Local Government Code (LGC) 115.901 states the county auditor shall examine the accounts, dockets, and records of each justice of the peace. The Code of Criminal Procedure (CCP) 45.0491 states "a justice court may waive payment of all or part of a fine imposed on a defendant if the court determines that the defendant is indigent." The court should docket credit for waivers, community service, time served, DA motions (requests) to dismiss, and dismissals with the authorized approver's signature and date, consistent with CCP Chapters 32, 45, and Texas AG Opinion JM-373, and H-386. The entire amount of each payment should be receipted to the defendant's case in JPAS and collection fees collected in accordance with Dallas County Commissioners Court Order 2004-1147. These instances occurred due to non-compliance with state statutes, signatures not obtained, and clerical errors and omissions. The risk that assets may be misappropriated increases when credit is granted without supporting authorization, case files are missing, and when cases are not reviewed by the court for completeness of supporting documentation.

Recommendation

Disposed Cases



Management should make the following corrective actions:

- Locate the five missing case files for examination by the County Auditor, per LGC 115.
- Limit use and access to judicial stamps and require that judicial decisions are authorized by the Judge, with the Judge's signature.
- Ensure that clerks in possession of the judge's stamp record their initials on court documents to establish an audit trail.
- Collect Collection fees in accordance with Dallas County Commissioners Court Order 2004-1147.
- Ensure case files contain proper documentation and authorization to support requests for indigency, time served, and community service before disposing the case.
- Review case records and dockets for accuracy and completeness before disposing the case.
- Post the defendants payments to their cases in JPAS.

Management Action Plan

- **Court accepts recommendations and further notes...**
- **This Court has complied with archiving guidance and procedures from Dallas County Records.**
- **This Court has requested files in accordance with guidance and procedures from Dallas County Records and has routinely received "unable to locate" responses when files requested.**
- **No case was dismissed without the consent of the presiding judge.**
- **No delegation of judicial powers and duties occurred.**
- **The new CMS will document automatically the identity of any person affixing the judge's signature with the judge's approval.**
- **Documentation in the new CMS should provide that all records are integrated and not require duplication of effort.**
- **Additionally, during the audit period, the Court was required to respond to non-standard conditions created by natural disaster, pandemic-related situations and unscheduled emergency relocation to an unfinished courthouse. These conditions dictated that the duties were performed consistent with emergency priorities and protocols after issuance of Supreme Court of Texas Emergency Orders, local administrative orders and after applying common sense. To-wit:**
- **Tornado-related damage when the sister-court in our precinct required caused the permanent closure of their courthouse.**
- **Sole venue for all cases in Precinct 3. Due to the closure of Justice Court Precinct 3, Place 1, this court became the sole venue for all statutorily mandated venues within Precinct 3 for several months.**
- **Court staff space reduced to about one-half. Due to the closure of Justice Court Precinct 3, Place 1, this court became the only point of contact for litigants from that court until we shared our space for the court.**
- **Split operations between two courthouses. Due to the emergency move of Justice Court Precinct 3, Place 1 to the new North Dallas Government Center (NDGC), this court was required to delay a complete move to the NDGC – with operations being split between two locations until space was able to accommodate the entire court staff in an incomplete and unfinished space at the NDGC.**



- Operating out of incomplete and unfinished space in the NDGC due to emergency move during COVID-19 pandemic.
- Remote operations of court clerical activities and split-staff operations. Staff working remote from home with phone and computer access during time periods dictated by Orders of the Dallas County Judge.
- Quarantine related staffing shortages. COVID-19 infections of staff members and their families caused significant, unforeseen and intermittent shortages of personnel for days to weeks.
- *Supreme Court of Texas Emergency Orders Regarding the COVID-19 State of Disaster* (numbers 1 through 55) mandated various measures, and authorized other measures, that have included:
- *“Subject only to constitutional limitations, all courts in Texas may in any case, civil or criminal—and must to avoid risk to court staff, parties, attorneys, jurors, and the public—without a participant’s consent: Modify or suspend any and all deadlines and procedures, whether prescribed by statute, rule, or order, for a stated period ending no later than 30 days after the Governor’s state of disaster has been lifted”*
- The *Office of Court Administration (OCA)*, in their pandemic-related guidance, recommended courts consider and identify individuals authorized to make decisions in an emergency.
- The *Office of Court Administration (OCA)*, in their pandemic-related guidance, identified essential functions and encouraged courts to delay non-essential functions in the event of an outbreak.

Auditors Response

- None

Mass Dismissal

80,155 cases dismissed “for lack of evidence and in the interest of justice” were reviewed; it was identified that 2,971 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 Code of Criminal Procedure (CCP) Article 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 Dismissal

Management should make the following corrective actions:

- Add the dismissal dates to JPAS for the 2,971 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

- Court accepts recommendations and further notes...
- This Court had requested and received mainframe-programming support for the entirety of the project—all cases were criteria-selected, motions filed, orders generated and dispositions granted based upon the programming.
- It would be cost-prohibitive to document the cases in a system that will no longer be supported with programming support.
- The court has provided motions and orders regarding this project to show the legal authority and disposition of each and every case.
- Additionally, during the audit period, the Court was required to respond to non-standard conditions created by natural disaster, pandemic-related situations and unscheduled emergency relocation to an unfinished courthouse. These conditions dictated that the duties were performed consistent with emergency priorities and protocols after issuance of Supreme Court of Texas Emergency Orders, local administrative orders and after applying common sense. To-wit:
- Tornado-related damage when the sister-court in our precinct required caused the permanent closure of their courthouse.
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- Quarantine related staffing shortages. COVID-19 infections of staff members and their families caused significant, unforeseen and intermittent shortages of personnel for days to weeks.
- *Supreme Court of Texas Emergency Orders Regarding the COVID-19 State of Disaster* (numbers 1 through 55) mandated various measures, and authorized other measures, that have included:

“Subject only to constitutional limitations, all courts in Texas may in any case, civil or criminal—and must to avoid risk to court staff, parties, attorneys, jurors, and the public—without a participant’s consent: Modify or suspend any and all deadlines and procedures, whether prescribed by statute, rule, or order, for a stated period ending no later than 30 days after the Governor’s state of disaster has been lifted”



- The *Office of Court Administration (OCA)*, in their pandemic-related guidance, recommended courts consider and identify individuals authorized to make decisions in and emergency.
- The *Office of Court Administration (OCA)*, in their pandemic-related guidance, identified essential functions and encouraged courts to delay non-essential functions in the event of an outbreak.

Auditors Response

- None

cc: Darryl Martin, Commissioners Court Administrator