



AUDIT REPORT

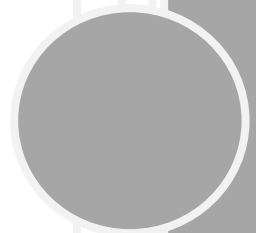
DALLAS COUNTY

FY2020 Justice of the Peace Precinct 4, Place 1 Audit

Darryl D. Thomas
Dallas County Auditor

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FY2020 Justice of the Peace Precinct 4, Place 1 Audit

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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 Michael Jones Jr.
Justice of Peace, Precinct 4, Place 1
Dallas, Texas

Attached is the County Auditor's final report entitled "FY2020 Justice of the Peace Precinct 4, Place 1 Audit" Report. In order to reduce paper usage, a hard copy will not be sent through in house mail except to the auditee.

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

Respectfully,

Darryl D. Thomas

Darryl D. Thomas
County Auditor

EXECUTIVE SUMMARY

A review was performed in accordance with statutory guidelines on the records and reports of Justice of the Peace, Precinct 4, Place 1 for the fiscal year 2020. Priority areas of internal control weakness that need consideration by management are:

Summary of Significant Observations:

1. **Mass Dismissal:** 1,912 cases were not docketed with a dismissal date in JPAS after the DA's motion and the Judge's order to dismiss were signed.
2. **Dismissed Cases:** 17 of 40 (43%) cases in which the court did not document the Judge's approval (signature) of the DA's motion.
3. **Computer Receipts:** 35 of 56 (63%) voided computer receipts either were not reviewed by the supervisor, not marked void, did not contain an explanation for voiding, and/or the court did not retain both receipt copies. 19 of 56 (34%) receipts were voided for a portion of the original amount posted, rather than voiding the receipt in full.
4. **Court Cost, Fine and Collection fee Assessment:** 10 of 19 (53%) in which the court removed collection fees totaling \$620.10 in a manner inconsistent with the County's contract.
5. **Unposted traffic Tickets:** 208 out of 319 traffic tickets were not posted to JPAS within seven business days.
6. **Special Fund:** The Special Fund balance is \$50,991.96 of which \$25,446.32 is from cases older than 3 years that were not escheated to parties. The court did not complete the FY2020 Special Fund Reconciliation by the start of the audit (07/20/2021). Status: The court completed FY20 Special Fund Reconciliation on 08/30/2021.
7. **Warrants:** 1022 cases without a balance due or marked inactive (disposed) have an active warrant. Status: All cases have been recalled as of the report dated 08/16/2021.

Repeat observations from Previous Audits:

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

6. **Special Fund:** Case balances over 3 years were not escheated or returned to parties. The court's failure to post issued checks and check cancellations to JPAS resulted in a Special Fund balance difference between JPAS and the Bank balance.

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

INTRODUCTION

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

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

The objectives of this audit are to: 1. Ensure compliance with statutory requirements2. Evaluate internal controls3. Verification of accuracy and completeness of reporting4. Review controls over safeguarding of assets

This audit covered the period of October 1, 2019 through September 30, 2020.

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**Special Fund**

We reviewed the Special Fund activities (period ending September 30, 2020) and identified:

1. The Special Fund balance is \$50,991.96 of which \$25,446.32 is for cases older than 3 years.
 1. \$25,446.32 can be escheated to external parties.
 2. \$4,682.15 in case balances under \$100 can be escheated to the county.
 3. The \$50,991.96 balance per JPAS is \$413.87 less than the \$51,405.83 bank balance, as a result of incomplete JPAS records.
2. The court did not complete the FY2020 Special Fund Reconciliation by the start of the audit (07/20/2021). **Status: The court completed FY20 Special Fund Reconciliation on 08/30/2021.**
3. 21 checks totaling \$5,409.63 were disbursed, but not posted to JPAS.
4. Seven cancelled checks totaling \$2,085.28 were not posted to JPAS.

In accordance with Local Government Code Section 113.008, an official with Special Funds shall reconcile all balances and transactions in the statement of activity against the balances of the official's records (JPAS, case jackets, and bank statement), and each month ensure all financial adjustments resulting from the reconciliation are reported to the county auditor for entry in the general set of records and reflected in the cash receipts and disbursement registers of the County Treasurer. Management should escheat funds per Property Code, § 72 and § 76 and cash bonds should be forfeited per Code of Criminal Procedure § 22.

The Special Fund is intended to be a temporary escrow account, and the court has not escheated the \$25,446.32 balance which contains overpayments and cash bonds paid by parties. Management did not ensure Special Fund activities were timely reviewed and reconciled to detect check disbursement and cancellation errors and omissions. As a result, parties entitled to funds did not receive them and may not realize they are held in escrow by the court. Without effective review and oversight disbursement checks may be sent to the incorrect payee, financial records in JPAS may be incomplete or be posted with errors.

Recommendation

Special Fund

Management should make the following corrective actions:

1. Contact parties to claim the \$25,446.32 in Special Funds held in escrow.
2. Escheat \$4,682.15 in case balances under \$100 to the county.



3. Post the 21 Special Fund checks totaling \$5,409.63 and seven cancellations totaling \$2,085.28 to JPAS.
4. Reconcile Special Fund balances and transactions from the General Ledger against JPAS each month.
5. Ensure Special Fund check disbursements and cancellations are accurately and completely posted to cases in JPAS after the completion of monthly reconciliations.
6. Review Special Fund reports and routinely escheat Special Funds in accordance with unclaimed property statutes, Property Code, § 72 and § 76.
7. Forfeit cash bonds in accordance with Code of Criminal Procedure § 22.

Management Action Plan

- Management is making corrective actions for the Special Fund account. Management has addressed concerns and will implement policies and procedures to ensure timely review of Special Fund Activities.

Auditors Response

- None

No Judgment/Plea Cases

We reviewed 45 disposed cases without a judgment date or plea and identified 44 cases were disposed without a judgment, deferral, or dismissal date entered on the JPAS docket screen. This includes 40 cases disposed or paid by the defendant without a plea posted in JPAS.

The JPAS docket screen should be updated with a plea of nolo contendere (when the defendant has not entered a prior plea) and judgment when web or mail payments are accepted by the court as full payment in accordance with Code of Criminal Procedure (CCP) Article 27.14 (c). Per CCP Article 45.017 (a) the judge of each court shall keep a docket containing the judgment and sentence of the court, and the date each was given. This occurred because JPAS date fields, case records, and system reports were not reviewed for accuracy and completeness before disposing cases. As a result, the court's docket records may be incomplete and inaccurate.

Recommendation

No Judgment/Plea Cases

Management should make the following corrective actions:

8. Correct the 44 plea and judgment omissions in JPAS.
9. Docket cases as events occur, such as pleas offered by the defendant, judgment and sentence of the court, dismissals and appeals, and the date each was taken.
10. Review case records and dockets for accuracy and completeness before disposing the case.
11. Review Document Direct Reports to detect errors and omissions on disposed cases in JPAS.



Management Action Plan

- Management is making corrective actions for the No Judgment/Plea Cases. Staff are being retrained under new training program implemented by management to increase accuracy for all cases under current free form system. The new case management system being implemented will eliminate this matter.

Auditors Response

- None

Warrants

We reviewed the JP Warrant Error Report dated 07/26/2021, and identified 1022 cases without a balance due or marked inactive (disposed) have an active warrant. **Status: All cases have been recalled as of report dated 08/16/2021.** Per the Code of Criminal Procedure (CCP) 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. This occurred because the court did not adhere to CCP Article 45 by recalling warrants on disposed cases. As a result, this poses a potential liability to the County for persons arrested in error.

Recommendation

Warrants

Management should make the following corrective actions:

12. Recall warrants and capias on disposed cases consistent with CCP Article 45.
13. Consistently review the Warrant Error Report to recall active warrants on disposed cases and those paid in full.
14. Communicate active warrant discrepancies with the Constable's office.

Management Action Plan

- All cases were recalled, and staff will consistently review the Warrant Report to recall active warrants and communicate with the Constable's office. The new case management system being implemented should eliminate this matter.

Auditors Response

- None

Computer Receipts

We reviewed all 56 voided receipts and identified:



15. 35 voided computer receipts either were not marked void, did not contain an explanation for voiding, the court did not retain both receipt copies, and the voids were not reviewed by the supervisor.
16. 19 computer receipts were improperly voided for a portion of the original amount posted, rather than voiding the receipt in full.
17. Two computer receipts were voided outside of the court's normal business hours.

We reviewed all FY2020 deposits for continuity and delays and identified:

18. Two check receipt batches from 02/21/2020 and 02/25/2020 were deposited on 03/06/2020, exceeding the five business days deposit requirement.
19. Two deposit errors made on 04/15/2020 and 06/18/2020, totaling \$287, in which the department did not notify the County Auditor's Office within 24 hours. **Status: IT removed the checks from JPAS at the request of the department.**

The court's Voided Receipts Procedures state the court "must keep the customer's original receipt and attach it to the court's copy noting it is void, the reason for voiding, the preparer's initials and the Chief Clerk's initials." Computer receipts should be voided for the complete original amount of the transaction. 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. Consistent with Dallas County Policy Section 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. 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, future issues are prevented, and that voided receipts are approved during normal business hours. These instances occurred because the court's receipting and voiding procedures were not followed. Management did not prevent and detect voiding for partial amounts and relies on staff to self-report voids. A lack of management and quality control review over voiding transactions and deposits increase the risk of record inaccuracies, and an incomplete audit trail. Additionally, when receipts are voided after the customer leaves the court that customer is unknowingly in possession of a receipt that has been voided. Errors and omissions not detected by management may result in collection and deposit delays.

Recommendation

Computer Receipts

Management should make the following corrective actions:

20. Comply with Dallas County Policy Section 74-692 by reporting deposit issues.



21. Follow the court's receipting procedures for voiding transactions, including retaining all voided receipt copies.
22. Ensure receipts are completely voided for the entire amount, rather than voiding for partial amounts of the original.
23. Require voiding activities occur during normal business hours.
24. Mark computer receipts "Void" with a written explanation when receipts are voided at the court.
25. Document the review of void transactions by management in writing and ensure void duties are appropriately segregated.
26. Periodically review Exception Reports from JPAS to monitor voided computer receipts and ensure the timely detection of errors and omissions.
27. Deposit money on or before the fifth business day after the day on which the money is received consistent with CCP 103.004 and LGC § 113.022.

Management Action Plan

- Management is making corrective action for the Computer receipts as recommended. Management and Supervisory staff will ensure compliance accounting with Void Receipt Procedures as well as Exception Reports. All Void receipts require explanation. The new case management system being implemented should eliminate this matter.

Auditors Response

- None

Unposted Traffic Tickets

We reviewed unposted traffic tickets as of 08/11/2021 and identified 208 out of 319 traffic tickets were not posted to JPAS within seven business days.

Per CCP Article 27.14 "the court shall notify the defendant either in person or by regular mail of the amount of any fine or costs assessed in the case." The court's procedure is to post new misdemeanor cases to JPAS within 24 hours after the court receives the citation or notice of offense. As a best practice, management should ensure traffic tickets are file stamped on the date received by the court and posted to JPAS within seven business days (consistent with the performance of the other Dallas County JP Courts).

Management has not enforced the court's procedure for timely posting traffic tickets to JPAS. Unposted traffic tickets may delay resolution for defendants, further increase court operational issues, and may result in offense dismissal if tickets are not posted within the statute of limitations.

Recommendation

Unposted Traffic Tickets

Management should make the following corrective actions:

28. Post the 208 traffic tickets in JPAS.



29. Enforce the court's procedure of posting tickets within 24 hours after they are received.
30. Delegate posting new misdemeanor cases to additional personnel when ticket volumes increase or additional assistance is required.
31. Monitor output levels performed by personnel through Document Direct Reports and provide additional training opportunities when needed.

Management Action Plan

- Traffic tickets are addressed. Court was short of staff in the traffic area and additional personnel will assist for any large volume of tickets received. The new case management system being implemented should eliminate this matter.

Auditors Response

- None

Case Deletions

We reviewed all FY2020 Defendant/Plaintiff (D/P) Log Reports and identified one case was deleted without supervisory review. There are no means to determine if financial activity was recorded to the deleted cases. As a best practice, management should not permit the deletion of cases and periodically review D/P Log Reports to ensure that case deletions do not occur. There is limited system functionality for assigning security roles and rights in JPAS, which allows court staff to delete cases. Management relies on staff to self-report case deletions, but does not monitor D/P Log Reports to detect and review unreported 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.

32. Routinely monitor Defendant/Plaintiff Log Reports for case deletions and communicating with staff when they occur.
33. Review circumstances surrounding each case deletion to understand the effect and impact.
34. Work with Dallas County IT to limit system rights and roles based on the user's core job duties.

Management Action Plan

- Staff are not permitted to delete cases. The new case management system being implemented should eliminate this matter.

Auditors Response

- None

**Fee and Fine Assessment and Collection**

We reviewed 20 cases for appropriate assessment and collection of court costs, fines, and fees and accuracy of postings to the Justice of the Peace Accounting System (JPAS) and identified:

35. Four disposed cases in which the return date field for an issued warrant/capias was not entered on the JPAS docket screen. Issued warrants should have both an issue and return date posted.
36. Three cases in which the fees and fines were not posted according to the fee schedule.
37. Three cases in which the correct agency (Sheriff, Constable, Dart, etc.) did not receive credit for the citation.

We also reviewed 19 Collection Fee Removals and identified:

38. Ten cases in which the court removed collection fees totaling \$620.10 which is inconsistent with the County's contract.
39. Three cases in which collection fees were removed because the court did not update the docketing date in JPAS.
40. Three disposed cases in which the issue or return date field for an issued warrant or capias was not entered on the JPAS docket screen. Issued warrants should have both an issue and return date posted.
41. One case in which the deferred disposition date was not posted on the JPAS docket screen.

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. Court costs should be assessed based on offense date and offense type. Consistent with CCP Chapter 45.017 the JPAS Docket screens should be updated as cases are filed, additional court costs are added, the date judgment is rendered, the date warrants are returned, and as changes in fines or amounts are ordered by the Judge. Per Dallas County Commissioners Court Order 2004-1147, the remaining balance will not be waived in any way but continue to be outstanding until the collection amount is paid in full; except for a case dismissed by a court, any amount satisfied through time-served or community service, or if the court has determined that a defendant is indigent.

These instances occurred due to non-compliance with state statutes, clerical errors and omissions from manual case entries, and inadequate JPAS system functionality that requires the manual entry of assessments and payments. Collection fees are removed by court staff without management review or a reason supported by Commissioner's Court Order 2004-1147. These errors and omissions may result in the inadequate collection of court costs and fine amounts and an incorrect distribution and disbursement of funds contractually and statutorily owed to other parties.



Recommendation

Fee and Fine Assessment and Collection

Management should make the following corrective actions:

42. Post the return date for the five issued warrants in JPAS, corrections for the three cases in which the agency did not get credit for the citation, and case without the disposition date.
43. 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.
44. 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.
45. Review case records, dockets, and payments for accuracy and completeness before disposing the case.
46. Review Collection Reports from Document Direct to ensure cases are appropriately docketed (including hearing reset dates) before the case is referred to collections.
47. Review JPAS collection and docketing reports in order to detect errors and omissions.
48. Ensure all court personnel consistently follow court guidelines, Commissioners Court Orders (2004-1147) and Texas Statutes (CCP Ch.45, 102, 103, and LGC Ch.133).

Management Action Plan

- Management is making corrective action recommendations. Staff are being retrained under new training program implemented by management to address the fees and fines. The new case management system being implemented will eliminate this matter.

Auditors Response

- None

Dismissed Cases

We reviewed 40 dismissed cases and identified:

49. Seventeen cases were dismissed after receiving the DA's motion (request), but the court did not document the Judge's approval (signature) of the DA's motion. This includes one case without a DA dismissal date in JPAS
50. One case was dismissed with the judge's signature stamp; however, we could not verify who used the stamp because the clerk's initials were not documented.
51. One case file requested for audit review was not located in the court's records or County Archives; therefore, we could not verify whether the dismissal was approved by the judge.



52. One case was dismissed in JPAS, but the insurance card provided as proof of offense compliance was purchased after the citation was issued.
53. One case was dismissed in JPAS, but a copy of the police report provided as proof was not retained.
54. One case in which an incorrect DA dismissal date was posted in JPAS.

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. Transportation Code 601.053 and 601.193 states the operator of the vehicle charged shall provide a liability insurance policy covering the vehicle to the court that was valid at the time the offense is alleged to have occurred. 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 Section 98-6 (a) Elected officials who designate themselves as the records management officer for their office will cooperate with the Commissioners Court and the county records management officer on records management issues.

These instances occurred because court management did not adhere to CCP 32, CCP 45, LGC 115.901, AG Opinion JH-386, Transportation Code 601.053, and Dallas County Code Section 98-6 (a). Management did not review cases to ensure all requested documentation was received and that sufficient approval is documented for case dismissals. The court stores paper records in files and utilize a manual system for categorizing and tracking case jackets stored remotely. It is possible assets may be misappropriated when dismissals are granted without supporting authorization, an audit trail consistent with state statutes, and when cases are not reviewed by the court for completeness of supporting documentation. Missing case jackets increase the risk that assets may be misappropriated and not detected through examination of the case jacket and its contents.

Recommendation

Dismissed Cases

Management should make the following corrective actions:

55. Post the correct DA dismissal date to the one case in JPAS.
56. Locate missing case files for examination by the County Auditor per LGC 115.
57. Require that judicial decisions, including DA (prosecution) motions for dismissal, are authorized by the Judge with the Judge's signature in compliance with CCP Chapter 32, Chapter 45, and AG Opinion JH-386.
58. Docket cases as events occur, such as dismissal, DA motions for dismissal, appeal bond file dates, and judgments rendered by the court.
59. Review case records and dockets for accuracy and completeness before disposing the case.



60. Maintain, safeguard, track and transfer records of the court. Files and records should be classified and inventoried before moving files off-site.
61. Communicate records management issues to the Records Management Officer per Dallas County Code Section 98-6 (a).

Management Action Plan

- Management is making corrective action recommendations. Staff are being retrained under new training program implemented by management. The new case management system being implemented will eliminate this matter.

Auditors Response

- None

Disposed Cases

We reviewed 20 disposed cases and identified:

62. Seven disposed cases in which the return date field for an issued warrant/capias was not entered on the JPAS docket screen. Issued warrants should have both an issue and return date posted.
63. Five cases in which the Appeal Bond or DA dismissal date was not posted on the JPAS docket screen.
64. One case in which the court accepted 17 hours of community service, rather than the 19 hours required to satisfy the condition of the Community Service order.
65. One case was dismissed after receiving the DA's motion (request), but the court did not document the Judge's approval (signature) of the DA's motion.

Consistent with Code of Criminal Procedure (CCP) Article 45.017 the JPAS Docket screens should be updated as cases are filed, additional court costs are added, the date judgment is rendered, the date warrants are returned, and as changes in fines or amounts are ordered by the Judge. Per CCP Article 32.02, no case shall be dismissed without the consent of the presiding judge. 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 and 45. These instances occurred because court management did not adhere to CCP Chapters 32 and 45; did not review the Community Service documentation received for accuracy; or ensure sufficient approval is documented for case dismissals. As a result, assets may be misappropriated when dismissals are granted without supporting authorization (signatures) and when cases are not reviewed by the court for completeness of supporting documentation.

Recommendation

Disposed Cases

Management should make the following corrective actions:



- 66. Require that judicial decisions are authorized by the Judge with the Judge's signature in compliance with CCP Chapters 32 and 45.
- 67. Docket cases as events occur, such as dismissal, DA motions for dismissal, appeal bond file dates, judgments rendered by the court, and warrants returned by the court.
- 68. Reviewing case records and dockets for accuracy and completeness before disposing the case.

Management Action Plan

- Management is making corrective action recommendations. Staff are being retrained under new training program implemented by management to address the fees and fines. The new case management system being implemented will eliminate this matter.

Auditors Response

- None

Mass Dismissal

We reviewed 65,477 cases dismissed “for lack of evidence and in the interest of justice” and identified 1,912 cases were not docketed with a dismissal date in JPAS after the DA’s motion and the Judge’s order to dismiss were signed.

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

Recommendation

Mass Dismissal

Management should make the following corrective actions:

- 69. Add the dismissal dates to JPAS for the 1,912 cases.
- 70. Review case records and dockets for accuracy and completeness before disposing cases.
- 71. Run Document Direct Reports or request JPAS reports from IT to detect docketing discrepancies.

Management Action Plan

- Management is making corrective action recommendations.

Auditors Response

- None



Manual Receipts

We reviewed all 20 manual receipts issued in FY2020 and identified:

72. One manual receipt in which the case number did not agree to the case number on the computer receipt. The payment was posted to the correct case in JPAS.
73. One manual receipt in which the court used white-out to alter the defendant's name and amount instead of voiding the receipt.

Manual receipts should be reviewed by court management for accuracy and completeness and to ensure receipts are timely posted to the correct cases. Manual receipts should be issued with all fields accurately completed, and not altered once written. Receipts containing an error should be labeled "Void" with an explanation written on the receipt. These errors were made during the receipting process and these manual receipts were not reviewed for accuracy and completeness. Manual receipt errors increase the risk that payments may not be receipted to the appropriate case, which may result in additional fees and other consequences. A lack of oversight and management review may result in potential revenue losses, misappropriation of assets, and risk of a delay in the detection of errors to manual receipts.

Recommendation

Manual Receipts

Management should make the following corrective actions:

74. Review manual receipts for accuracy including the total amount, payment type, case number, transaction date, and payer name fields on the receipt.
 - Compare the details written on manual receipts to computer receipts stapled to the manual receipt book.
75. Ensure manual receipts fields are accurately completed, and not altered once written.
76. Label manual receipts "Void" that cannot be issued to customers, due to error, and write an explanation on the receipt.

Management Action Plan

- Management is making corrective action recommendations. The new case management system being implemented will eliminate this matter.



Auditors Response

- None

Civil Fees

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

77. Five cases in which the court did not post the Pauper's Affidavit filed dates in JPAS.
78. Two cases were initially set up in JPAS with an incorrect case number/type, but a reason was not provided in the JPAS comments to reference the correct case.
79. One case in which the court posted the filing fees to the wrong case in JPAS.
80. One case in which the court did not document an explanation for not collecting filing fees in JPAS.

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 Rule 25 of the Texas Rules of Civil Procedure. Per Rule 145, a Statement of Inability to Afford Payment 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. This occurred due to clerical errors made in the manual process of setting up new civil cases and updating JPAS, and were not detected through review of the Justice Fee Exception List. As a result, JPAS docketing errors may occur when civil case filings are not reviewed by the court for completeness and accuracy.

Recommendation

Civil Fees

Management should make the following correct actions:

81. Update the Pauper's Affidavit date in JPAS for the five cases.
82. Add comments to the two cases indicating it was set up in error and reference the correct case number/type.
83. Update JPAS comments for one case with an explanation for not collecting filing fees in JPAS.
84. Post the filing fees for one case to the correct case number in JPAS.
85. Review the Justice Fee Exception List from Document Direct for civil cases filed without a payment and for posting errors.
86. Ensure case records are accurate and reflect a complete account of case activities.



Management Action Plan

- Management is making corrective action recommendations. The new case management system being implemented will eliminate this matter.

Auditors Response

- None

Credit Cards

We reviewed online credit card payments and postings to JPAS during FY2020 and identified:

87. Two online credit card payments made on 2/13/2020 for \$321 and \$416.70 were not posted to JPAS. In one case the defendant was charged additional collection fees for \$95.70 and made a second payment for \$416.70 on 7/6/2020 that should be immediately refunded.
88. One online credit card payment was posted to the wrong case number 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 (LGC) 113.022. These instances occurred because the court did not ensure three online credit card payment transactions were timely posted to the defendant's case in JPAS and did not comply with LGC 113.022. As a result, payment errors may not be detected and defendants may not receive credit for payments made to their cases.

Recommendation

Credit Cards

Management should make the following corrective actions:

89. Post the two online credit card payments for \$321 and \$416.70 to JPAS. Refund any overpayments and inappropriately charged fees, as a result of not timely posting the original payment.
90. Post one credit card payment to the correct defendant's case.
91. Receipt all credit card payments to JPAS the following business day.
92. Provide oversight by reviewing JP Credit Card and Settlement Reports against payments posted to JPAS to ensure all payments are accurately and completely posted.



Management Action Plan

- None provided

Auditors Response

- N/A

Appealed Cases

We reviewed a report of 58 criminal (class c misdemeanor) appealed cases in FY2020 and identified:

93. Three cases in which the Perfected Appeal Bond was not received, but the court posted an appeal bond date in JPAS.
94. One case in which the court received the appeal bond, but did not forward the case to the appeals court.

The defendant shall pay any fine or costs assessed or give an appeal bond in the amount stated in the notice before the 31st day after receiving the notice, per Code of Criminal Procedure (CCP) Article 27.14. The misdemeanor docket screen should accurately reflect actions imposed by the court, including whether an appeal was taken and the date of that action, consistent with the CCP Article 45.017. The date the appeal bond is received should be posted in the JPAS Appeal Bond field. Appeals from a justice court shall be heard by the county court in accordance with CCP Article 45.042(a).

These instances occurred because management did not review cases to ensure requested documentation was received and due to clerical errors made in the manual process of updating the appeal bond date field in JPAS. As a result, the court's docket records may be inaccurate or a defendant's appeal may not be heard at the County Court. Assets may be misappropriated when court records are updated without management review.

Recommendation

Appealed Cases

Management should make the following corrective actions:

95. Correct the appeal date error for the three cases.
96. Transfer the appealed case to the County Court.
97. Document and track transferred appealed cases to the County Court.
98. Ensure appealed cases are timely transferred to the County Court.
99. Review a report of cases with an Appeal bond to determine cases were not appealed in error.



Management Action Plan

- Management is making corrective action recommendations. The new case management system being implemented will eliminate this matter.

Auditors Response

- None

cc: Darryl Martin, Commissioners Court Administrator