

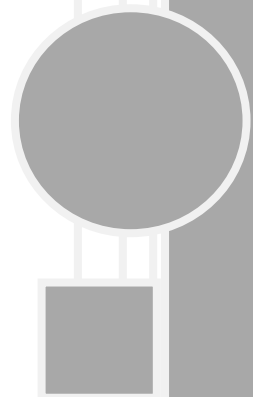


AUDIT REPORT

DALLAS COUNTY

JUSTICE OF THE PEACE PRECINCT 5, PLACE 1 FY2018

Darryl D. Thomas
Dallas County Auditor
ISSUED: September 20, 2019
RELEASED: November 04, 2019



JUSTICE OF THE PEACE PRECINCT 5, PLACE 1 FY2018

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



DALLAS COUNTY
COUNTY AUDITOR

MANAGEMENT LETTER

Honorable Judge Sara Martinez
Justice of the Peace Precinct 5, Place 1
Dallas, Texas

Attached is the County Auditor's final report entitled "**Justice of the Peace Precinct 5, Place 1 FY2018**" Report. In order to reduce paper usage, a hard copy will not be sent through in-house mail except to the auditee.

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

Respectfully,

A handwritten signature in blue ink that reads "Darryl D. Thomas" with a stylized flourish at the end.

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 5, Place 1 for fiscal year ended 2018. Priority areas of risk which need consideration by management are:

Summary of Significant Observations

- Cases were deleted without supervisory review and approval.
- The court has not implemented control procedure to ensure a case is appropriately docketed, supporting documentation is completed, and that sufficient approval is documented for disposed cases.
- Case files could not be located in the court or in the County Archives.
- No Judgment/plea cases were disposed without a judgment, appeal, dismissal or deferred adjudication date or with incorrect date in JPAS.
- Inconsistency in assessing, collecting, applying and posting proper court costs, fees and fines.
- The court did not follow proper procedures for voiding computer receipts.
- The court did not communicate who is the authorized backup reviewer for voiding computer receipts when management is unavailable.
- Lack of management oversight over manual receipts process resulted in incorrect information is written on it and provided to Customer.
- Internal control question revealed that all employees possess a stamp with Judge's signature, Cases are submitted to the DA for dismissal without management review, and work-related martial are not collected from terminated employees when they leave.
- Three personal checks totaling \$1,223.90 were not receipted to the court JPAS system nor returned to the payer.
- The court did not timely update the JPAS docket screen with court fine and fees to reflect the correct balance due for online payment.
- Online credit card transactions were receipted in JPAS after five business days.
- Several check payment received by the court were not receipted to the JPAS system within five business days.
- Failure to timely update the JPAS docket screen resulted Special Fund balance variance between JPAS record and Bank balance.

Repeat observations from Previous Audits:

- Inadequate training of staff and lack of management oversight over deletion of cases, disposing and documenting proper court documents
- Inconsistency in updating the misdemeanor docket screen to accurately reflect action imposed by the court.
- Lack of written policies and procedures for receipting payments, voiding transactions, staff responsibilities and duties, management's role and oversight responsibilities.
- Failure to timely update the JPAS docket screen resulted Special Fund balance variance between JPAS record and Bank balance.

INTRODUCTION

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

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

The objectives of this audit are to:

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

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

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

DETAILS

Case Deletions

We reviewed the monthly Defendant/Plaintiff (D/P) Reports and identified 76 cases were deleted without management review. There are no means to determine if financial activity was recorded to the deleted cases. As a best practice, management should not permit the deletion of cases and periodically review D/P Reports to ensure that case deletions do not occur. There is limited system functionality for assigning security roles and rights in JPAS, which allow court staff to delete cases. D/P Reports are not monitored to detect case deletions, but management relies on staff to self-report case deletions. Assets can be misappropriated and not detected when whole cases are deleted from JPAS. Deleting cases can result in the loss of receipt records, case notes, docketing information, and other actions posted by the court without an audit trail. Without oversight and segregation of duties an improper or unauthorized case deletion (including posted receipts) may occur.

Recommendation

Case Deletions

Management should implement policies and procedures that include:

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

Management Action Plan

Management has implemented changes to Policies and Procedures.

Auditors Response

None

Disposed Cases

We reviewed 80 disposed cases and identified 21 cases where the court did not docket the Judge's approval of the DA's motion (request) for Dismissal in JPAS (**On 5/20/19, the court posted the Judge's approval date in JPAS for 19 cases**); 17 case where the court did not post the Time Served or Community Service credit in JPAS (**Status: On 5/13/19, the court posted Time Served credit in JPAS to one case**); 16 cases where the court did not docket the DA's motion (request) for Dismissal in JPAS (**Status: On 5/20/19, the court posted the DA Dismissal Date in JPAS**); 12 dismissed cases did not have the Judge's signature approving the dismissal (**Status: On 5/13/19, the Judge signed the cases**); seven cases did not have the Judge's signature authorizing community service or time served; two case files did not have documentation specifying the conditions for the DA's plea in bar dismissal; one case did not have documentation to support time served by the defendant; one

case did not have documentation to support time served by the defendant; one case file did not specify the reason for the dismissal; one dismissed case did not have DA's signature approving the case for motion to dismiss; one case where the court did not docket the deferred adjudication date in JPAS (**Status: On 5/20/19, the court posted the Deferred Adjudication date in JPAS**); one case where the defendant did not sign the statement of compliance for deferred adjudication; and one case jacket could not be located in the court or the County's Archives to corroborate the judgment of the court. Per C.C.P. Art 45.017 (a) The judge of each court shall keep a docket containing the judgment and sentence of the court, and the date each was given. The court should docket fine waivers, community service, time served, judgments, deferred adjudication, DA motions (requests) to dismiss, and dismissals authorized by the Judge with a signature and date, consistent with C.C.P. Chapter 45. The court does not utilize document imaging or other electronic means to maintain case records. As a result, case docketing fields in JPAS may not reflect accurate and complete information if not appropriately updated. Missing case jackets increase the risk that assets may be misappropriated and not detected through examination of the case jacket and its contents.

Recommendation

Disposed Cases

Management should implement policies and procedures that include:

- Docketing the DA's motion (request) for dismissal, the Judge's approval for dismissal, time served, community service, and deferred adjudication in JPAS.
- Ensuring judicial authorization has been properly granted for dismissals, requests for DSC, time served, and community service.
- Training staff on state statutes and docketing cases, and addressing clerical issues with staff.
- Reviewing case records and dockets for accuracy and completeness before disposing the case.
- Maintaining, safeguarding, tracking and transferring records of the court. Files and records should be classified and inventoried before moving files off-site for ease in latter identification.
- Communicating Records Management issues to the Records Management Officer.

Management Action Plan

Management has implemented changes to Policies and Procedures.

Auditors Response

None

No Judgment/Plea

We reviewed a report of cases filed in FY18 and identified 17 cases were disposed without a judgment, appeal, dismissal, or deferred adjudication date in JPAS; two cases were disposed without a plea in JPAS; and one case

was disposed with an incorrect judgment date (**Status: On 5/8/19, the court corrected the judgment date**). The JPAS docket screen should be updated with a plea of nolo contendere (when the defendant has not entered a prior plea) and judgment when web or mail payments are accepted by the court as full payment in accordance with C.C.P., Art. 27.14(c). Per C.C.P. Art 45.017 (a) The judge of each court shall keep a docket containing the judgment and sentence of the court, and the date each was given. The court has not implemented comprehensive internal controls to ensure a case is appropriately docketed. As a result, assets may be misappropriated and JPAS docketing errors may occur when disposed cases are not reviewed by the court for completeness and accuracy.

Recommendation

No Judgment/Plea

Management should implement policies and procedures that include:

- Docketing cases as events occur, such as: the assessment of additional court costs (including administrative fees, time payment fees, warrant or capias fees, etc.), fine amounts reduced by the Judge, and judgments rendered by the court are supported by the Judge's signature or initials.
- Reviewing case records and dockets for accuracy and completeness before disposing the case.

Management Action Plan

Management has implemented changes to Policies and Procedures.

Auditors Response

None

Fine and Fee Assessment and Collection

We reviewed 40 cases for compliance with applicable state laws including Code of Criminal Procedure (C.C.P.) Chapter 45, C.C.P. Ch. 102, C.C.P. Ch.706, Local Government Code Chapters 103 and 133, Commissioner Court Orders, and Attorney General Opinion No. GA-0147 and identified seven cases with JPAS docketing, court cost assessment and collection errors; two case files did not have the Judge's signature authorizing time served; and two case files could not be located in the court or the County's Archives to corroborate the judgment of the court. Court costs, fines, and fees should be assessed, collected, and prorated in compliance with applicable state laws including Code of Criminal Procedure (C.C.P.) Chapters 45 and 102, Local Government Code Chapters 103 and 133, Commissioners Court orders, and Attorney General Opinion No. GA-0147. The JPAS system functionality that requires the manual entry of assessments and posting payments of court fees and fines are cause several clerical error. In addition the court utilizes a manual system for categorizing and tracking case jackets stored remotely; the court does not utilize document imaging or other electronic means to maintain case records; and credits for community service were not posted as a non-receipt (NR) payment on the payment screen. These instances can result in the incorrect collection of court costs, incorrect distribution and disbursement of funds, and case record in JPAS may not reflect accurate and complete information. Assets may be misappropriated when waivers are granted without sufficient approval and disposed cases are not quality reviewed by the court for accuracy and completeness.

Recommendation

Fine and Fee Assessment and Collection

Management should implement policies and procedures that include:

- Reviewing case records and dockets for accuracy and completeness before disposing the case.
- Docketing cases as events occur, such as: the assessment of additional court costs (including administrative fees, time payment fees, warrant or capias fees, etc.), fine amounts reduced by the Judge, waivers granted by the Judge, and judgments rendered by the court are supported by the Judge's signature or initials.
- Monitoring court activities by periodically reviewing JPAS collection and docketing reports.
- Training staff, implementing procedural checklists, and addressing clerical issues with staff.
- Maintaining, safeguarding, tracking and transferring records of the court. Files and records should be classified and inventoried before moving files off-site for ease in latter identification.
- Communicating Records Management issues to the Records Management Officer.

Management Action Plan

Management has implemented changes to Policies and Procedures.

Auditors Response

None

Computer Receipts

We reviewed all 73 voided computer receipts and identified 23 computer receipts were voided without documented approval by management or the backup reviewer; six voided computer receipts were not marked "Void"; six voided computer receipts did not contain a reason for voiding the receipt; six voided computer receipts in which both copies of the printed receipt were not retained; and one insufficient (NSF) check payment was incorrectly reversed in JPAS. Management is responsible for designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. When the court is notified by the Treasurer's Office of an NSF payment, the court should transfer the NSF payment to Fee Type "07" in JPAS, and issue a Special Fund check to the Treasurer's Office. The court did not follow their procedures for voiding computer receipts and reimbursing the Treasurer's Office for NSF payments. The court did not communicate who is the authorized backup reviewer for voiding computer receipts when management is unavailable. A lack of segregation of duties, management and quality control review over voiding transactions may result in the misappropriation of assets and an incomplete audit trail. Additionally, when a receipt is voided after the

customer leaves the court that customer is unknowingly in possession of a receipt that has been voided. When the procedures for recording NSF payments are not followed, revenue may be overstated.

Recommendation

Computer Receipts

Management should implement policies and procedures that include:

- Ensuring all copies of void receipts are retained and clearly marked "Void".
- Computer receipts that cannot be issued to customers, due to error, should be marked "Void" with an explanation written on the receipt.
- Reviewing Exception Reports from JPAS periodically to monitor computer voids and ensure the timely detection of errors and omissions by court staff.
- Transferring NSF check payments to Fee Type "07" and requesting a Special Fund check to the Treasurer's Office.
- Providing an explanation for voiding is written on the receipt.
- Documenting the review of void transactions by management and ensure void duties are appropriately segregated.

Management Action Plan

Management has implemented changes to Policies and Procedures.

Auditors Response

None

Manual Receipts

We reviewed all 27 manual receipts issued in FY18 and identified eight manual receipts were not attached to the court's computer receipt; three manual receipts were issued containing an error in the case number (**Status: All manual receipt payments were receipted to the payee's correct case in JPAS**); two manual receipts were issued by staff who were not authorized to issue receipts (Per the Chief Clerk, receipts should only be issued by the Chief Clerk, Bookkeeper, and Backup Bookkeeper); one manual receipt was issued without a referencing case number (**Status: Manual receipt payment was receipted to the payee's correct case in JPAS**); and one manual receipt was issued, but the customer's receipt (the white copy) was not given to the customer. Management is responsible for designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework over their receipting and voiding procedure. There is no management oversight over the manual receipting process. Payments may not be receipted to the appropriate case, which may result in additional fees and other consequences. A lack of segregation of duties, oversight, and management review may result in potential revenue losses, misappropriation of assets, and risk of a delay in the detection of errors in manual receipts.

Recommendation

Manual Receipts

Management should implement policies and procedures that includes:

- Reviewing manual receipts for accuracy including the total amount, tender type, case number, transaction date, and payer name fields on the receipt.
- Manual receipts that cannot be issued to customers, due to error, should be marked "Void" with an explanation written on the receipt.
- Manual receipt responsibilities should be appropriately segregated and only issued by staff responsible for issuing computer receipts
- Restricting the use of manual receipt books to personnel authorized to receipt payments.
- Issuing the manual receipt (white copy) to the customer when in JPAS is not operational. Once a manual receipt is posted to JPAS the duplicate (pink) manual receipt is attached to the court's computer receipt and the second computer receipt is attached to the triplicate (yellow) manual receipt in the manual receipt book.

Management Action Plan

Management has implemented changes to Policies and Procedures.

Auditors Response

None

Internal Controls

We reviewed the responses to the ICQ and identified:

- Each cashier does not maintain separate cash drawers for receipted funds, but instead share a single drawer.
- All employees are authorized via user ID and password to recall warrants/capias, and update the Fine and Court Cost fields on the docket screen.
- The court completes the escheatment process every three years.
- The court stores passwords in their desk drawers that are unable to be locked.
- The court does not review Document Direct reports, including those used to identify void receipts, and skipped or deleted cases.
- All employees possess a stamp with the Judge's signature.
- Cases are submitted to the DA for dismissal without management review.

Management is responsible for designing, implementing and conducting internal control, and in the assessing its effectiveness as emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. Written policies and procedures that outline court processes, controls, and court practices,

should be maintained by the court and periodically reviewed for updates. This occurred due to a lack of management oversight and segregation of duties over the Special Fund, cash drawers, and access privileges to JPAS, system passwords, and files presented to the DA for requests for dismissal. The court has access to JP Court Management reports, but does not use them to monitor activities. There is limited IT functionality for assigning security roles and rights in JPAS that correspond to work duties, and the court has not implemented key manual controls to mitigate these risks. The court does not possess adequate internal controls over safeguarding County assets. As a result, a lack of management review, lack of segregation of duties, and processes without adequate controls increase the risk for misappropriated assets.

Recommendation

Internal Controls

Management should implement the following:

- Written policies and procedures that outline court processes, controls, and court practices that are reviewed annually for updates.
- Reviewing all assignable system rights and roles to ensure users have only the rights necessary to perform their core job functions, including separating duties (through system security access) limiting staff assigned to recall warrants and update Fine and Court Costs.
- Monitoring court activities by reviewing JP Court Management Reports to ensure that errors and omissions are detected and reviewed.
- Securing Judge Signature stamps in a locked location and limiting access to the signing authority or assignee. Training staff using signature stamps to initial and date each signature. Management should track use of stamps and periodically conduct an inventory to detect missing stamps.
- Reviewing cases prior to submission to the DA for motion (request) for dismissal and reviewed by the judge prior to dismissal.
- Periodically escheating Special Funds in accordance with Unclaimed Property Statutes, Property Code, § 72 and § 76, and Code of Criminal Procedure § 22.
- Maintaining separate cash drawers when more than one employee authorized to receipt payments at one time and counting each drawer separately before closing out.
- Staff using signature stamps should initial and date each signature.
- Signature stamps should be locked in a secure location and in custody of the signing authority or assignee (staff)
- Use of stamps should be closely monitored and reviewed by management

- System access privileges should align with employee job duties, change as responsibilities change, and removed when employees terminate employment.
- Obtaining Cyber Security Awareness Training from Dallas County IT Department to securely store passwords.

Management Action Plan

Management has implemented changes to Policies and Procedures.

Auditors Response

None

Cash Count

We performed a cash count on 05/14/19 and identified 116 check payments totaling \$7,801 were not receipted within five business days (The dates on the checks range from 4/17/19 and 5/10/19. **Status: As of 5/22/19, 112 checks were receipted to JPAS and four have not been posted to JPAS.**); three personal checks totaling \$1,223.90 were received by the court on 5/9/19 and 5/10/19, but had not been deposited or returned to the payer; and the court does not record checks received through the mail on a check log. Local Government Code (LGC) § 113.022: A county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received. Management is responsible for designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the COSO framework. As a best practice, one person should open all the mail, record the check information received, and restrictively endorse the checks. Inadequate controls and insufficient management review over the receipting process. Per inquiry with the court, the Civil Clerk was at work-related training so the court did not process check payments for new civil case filings. As a result, checks may be lost, misappropriated, and may not be timely posted to JPAS which can delay revenue recognition. Defendants may be unduly subject to additional costs and measures when payments are not timely applied to their case.

Recommendation

Cash Count

Management should implement policies and procedures that include:

- Logging checks and money orders received through the mail on a Check Log before providing to the Bookkeeper to post in JPAS.
- Documenting the court's verbal policy of not accepting personal checks.
- Ensuring staff are cross-trained to perform the tasks of the court in the event key

personnel are out of the office.

- Planning court workload and delegating responsibilities before scheduled employee leave.
- Processing and receipting payments to JPAS in accordance with LGC 113.022.

Management Action Plan

Management has implemented changes to Policies and Procedures.

Auditors Response

None

Credit Cards

We reviewed credit card postings in FY18 and identified 71 online credit card transactions in which the Transaction ID from the Credit Card Settlement Report was not applied to the payment posted in JPAS; 55 online credit card transactions were receipted in JPAS after five business days; four credit card transactions were refunded because the court did not timely update the court costs and fine in JPAS; one \$75 credit card transaction was not posted to JPAS (**Status: On 5/17/19, the credit card transaction was posted**); one online credit card transaction was receipted in JPAS with the incorrect payment date; and one \$269.80 credit card transaction for a dismissed case was not refunded. The misdemeanor docket screen should accurately reflect actions imposed by the court, including the court costs and fine amount due on any given case, consistent with the Code of Criminal Procedure, § 45.017. As a best practice, management should provide oversight over the receipting process including posting credit card transactions. The court did not update the JPAS docket screen to reflect the correct amounts due and made errors when posting transactions to the payment record. There is also a lack of managerial oversight in the receipting process and the end of shift closeout. As a result, credit card payments may be posted after five business days and with errors. Defendants may pay more than the amount owed and it may be difficult to determine the source for payments if the incorrect credit card ID is posted in JPAS.

Online credit card payments should be receipted to JPAS by the following business day, consistent with L.G.C. 113.022, and posted using last five digits of the Transaction ID in the check number field. The last five digits of the credit card Transaction ID (from the Settlement Report) or Record ID (from the Autocite Report) should be posted in the JPAS check number field

Recommendation

Credit Cards

Management should implement policies and procedures that include:

- Updating JPAS when court costs and fine amounts change (i.e. issuance of warrants, time payment fee assessed, fines reductions by the judge, driver safety course granted), to ensure an accurate balance owed is displayed on the County website.
- Posting credit card payments to JPAS using the last five digits of the Record ID

(from the Credit Card Autocite) or the Transaction ID (from the Credit Card Settlement Report) and within five business days.

- Making timely adjustments to assessments, such as judicial fine reduction, to reflect internal control and audit trails. This should include compensating processes such as dual sign-off on adjustments with supervisory review and approval, monitoring, and validation.
- Receipting all online credit card payments to JPAS during the following business day.
- Ensuring the function of receipting and reviewing the nightly closeout for deposit is appropriately segregated and that credit card transactions are independently reviewed for accuracy and completeness against JPAS control reports.

Management Action Plan

Management has implemented changes to Policies and Procedures.

Auditors Response

None

Special Fund

We reviewed the Special Fund activities (period ending September 30, 2018) and identified the fund balance is \$19,920.20, of which \$13,959.45 is for cases older than three years; and a difference of \$194 resulted from incomplete JPAS records. This is the difference between the bank balance and the JPAS fund balance. We also reviewed 25 Special Fund disbursement checks and identified two cases where the payment should have been applied to the State Officer Fee instead of the Special Fund; one disbursement check was not issued with the correct refund amount owed to the defendant; one case where the court refunded \$25 instead applying this amount to the outstanding collection fees and fine; and one cash bond was applied to the court costs and fine without a signed cash bond release form. 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 (C.C.P.) Chapters 45 and 102 and Local Government Code Chapter 133, Commissioners Court orders, and Attorney General Opinion No. GA-0147. The court does not monitor and control the balance and activities over the Special Fund, which contain overpayments and cash bonds paid by parties. The court has not implemented comprehensive internal controls to ensure a case is appropriately docketed and payments are posted to the appropriate fee types for the correct amounts before issuing disbursement checks. Parties entitled to funds may not receive them or realize they are held in escrow by the court. Cases are not paid in full when refunds are issued in error. Unless the Fund is actively managed the balance will increase.

Recommendation

Special Fund

Management should implement policies and procedures that include:

- Monitoring, recording, and following up on Special Fund activities by reviewing Special Fund Reports.
- Assigning staff to perform a routine escheatment analysis of Special Funds in accordance with unclaimed property statutes, Property Code, § 72 and § 76.
- Forfeiting cash bonds in accordance with Code of Criminal Procedure § 22.
- Reviewing case files to ensure cases are docketed and funds are applied appropriately before cases are disposed and disbursement checks are issued.

Management Action Plan

Management has implemented changes to Policies and Procedures.

Auditors Response

None

Civil Fees

We reviewed 15 cases brought by a non-government entity on the Justice Fee Exception List and identified one case where the court did not collect the filing fees and document an explanation in the case jacket; and one case where the filing fees were posted to the incorrect case (**Status: On 5/9/19, the court transferred the filing fees to the correct case**). In accordance with statutes (Local Government Code (LGC) § 118.121, 118.122, 118.123, 118.131, and Chapter 133) and Commissioners Court orders, filing fees should be collected at the time of filing and service fees should be collected at the time of service request for all evictions, civil and small claim cases filed by non-governmental entities and individuals except for those individuals with approved affidavits of indigence on file or those entities listed under Civil Practices and Remedies § 6.001, 6.002, and 6.003. Due to clerical errors and a manual process, there is no mechanism to prevent the court from setting up a case without accepting the filing fees or documenting a valid reason for not accepting them. The court does not review the Justice Fee Exception List to detect filing fee collection and documentation errors. As a result, assets may be misappropriated when cases are not reviewed for collection of filing fees.

Recommendation

Civil Fees

Management should implement policies and procedures that include:

- Collecting filing fees at the time of filing non-misdemeanor cases except in limited circumstances addressed by statute (Order of Indigence, cases filed by government entities, etc.) which is documented in JPAS and the case jacket.
- Training staff, implementing receipting and docketing checklists, and periodically

reviewing the Justice Fee Exception List from Document Direct.

- Reviewing case records and dockets for accuracy and completeness before disposing the case.

Management Action Plan

Management has implemented changes to Policies and Procedures.

Auditors Response

None

cc: Darryl Martin, Commissioners Court Administrator