



AUDIT REPORT

DALLAS COUNTY

2019 RECEIVABLE FOR CIVIL & EVICTION CASES FILED

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Dallas County Auditor
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2019 RECEIVABLE FOR CIVIL & EVICTION CASES FILED

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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 Juan Jasso
Justice of Peace Precinct 5, Place 2
Dallas, Texas

Attached is the County Auditor's final report entitled "**2019 Receivable for Civil & Eviction Cases Filed**" Report. In order to reduce paper usage, a hard copy will not be sent through in-house mail except to the auditee.

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

Respectfully,

A handwritten signature in blue ink that reads "Darryl D. Thomas". The signature is written in a cursive style with a long horizontal flourish at the end.

Darryl D. Thomas
County Auditor

EXECUTIVE SUMMARY

We reviewed the outstanding receivable of Justice of the Peace, Precinct 5, Place 2 for Civil and Eviction cases filed during fiscal year 2019. We noticed filing fees for eviction and civil cases not collected and remained outstanding as of September 30, 2019.

Summary of Significant Observations:

- A total of \$21,261.12 filing fees not collected from the Dallas Housing Authority for service fees made between 2004 and 2014.
- A total of \$391 filing fees we not collected from the City of Dallas for service made between 1999 and 2005.

Repeat observations from Previous Audits:

- The same issue addressed during the prior year's audit.

INTRODUCTION

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

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

The objectives of this audit are to:

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

This audit covered the period of October 1, 2018 through September 30, 2019.

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

DETAILS

JP Civil Fee Dockets

We reviewed outstanding eviction and civil case receivables at Justice of the Peace (JP) Precinct 5 Place 2 as of September 30, 2019 and identified the court has not resolved the following prior year audit findings:

- \$21,261.12 has not been collected from the Dallas Housing Authority for filing and service fees made between 2004 and 2014.
- \$391 has not been collected from the City of Dallas for filing and service fees made between 1999 and 2005.

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. Texas Rules of Civil Court Procedures Rule 143. A party seeking affirmative relief may be ruled to give security for costs at any time before final judgment, upon motion of any party, or any officer of the court interested in the costs accruing in such suit, or by the court upon its own motion. The court has not made efforts to collect amounts owed from the City of Dallas and Dallas Housing Authority. This results in potential revenue loss for Dallas County and may inhibit future cost recovery for filing and service fees.

Recommendation

JP Civil Fee Dockets

Management should:

- Contact the Dallas Housing Authority and City of Dallas to seek collection of the outstanding \$21,261.12 and \$391.
- Refer this matter to the District Attorney's Civil Office for resolution.
- Collect filing and service fees at the time of filing all non-misdemeanor cases, except when a Statement of inability to Pay Court Costs, rather than billing plaintiffs.

Management Action Plan

The Bookkeeper sent out a demand letter for the balance that is owed to JP 5-2 last week. If we do not get payment she will send out a final demand letter.

Auditors Response

None

cc: Darryl Martin, Commissioners Court Administrator