

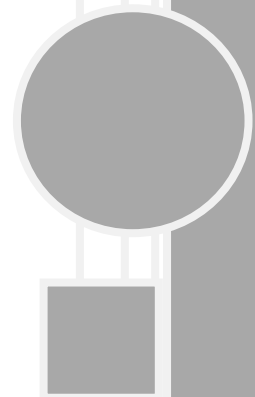


AUDIT REPORT

DALLAS COUNTY

JUSTICE OF THE PEACE PRECINCT 5, PLACE 2 FY2018

Darryl D. Thomas
Dallas County Auditor
ISSUED: December 20, 2019
RELEASED: February 12, 2020



JUSTICE OF THE PEACE PRECINCT 5, PLACE 2 FY2018

TABLE OF CONTENTS

MANAGEMENT LETTER.....	3
EXECUTIVE SUMMARY.....	4
INTRODUCTION.....	6
DETAILS.....	7
Disposed Cases.....	7
Notary Services.....	8
Fee and Fine Assessment and Collection.....	10
Internal Control Questionnaire.....	11
Case Deletions.....	13
Special Funds.....	14
Computer Receipts.....	15
Credit Cards.....	16
Warrants.....	17
No Judgment/Plea.....	17
Civil Fees.....	18

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



DALLAS COUNTY
COUNTY AUDITOR

MANAGEMENT LETTER

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

Attached is the County Auditor's final report entitled "**Justice of the Peace Precinct 5, Place 2 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". The signature is fluid and cursive, with a long horizontal stroke 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 2 for fiscal year 2018. During the review we noticed several inconsistencies over deletion and disposition of cases and inappropriate usage of county's asset by the court staff. At the time, we are not able to substantiate the overall financial impact to the county or to other party therefore we recommended that further investigation is necessary (**The judge was asked to report this incident to the Sheriff's office**). In addition, areas of risk which need consideration by management are:

Summary of Significant Observations:

- 101 cases have disposition notes "Plea in Bar", but the District Attorney's motion to dismiss date is not recorded in JPAS, Ten cases were dismissed "plea in bar" by court staff without obtaining a motion to dismiss from the DA and the Judge's authorization and seven cases were dismissed without the Judge's approval (signature) of the DA's motion (request) to dismiss the case.
- Clerks charged the public \$10 for each notarized document but did not receipt the funds to the County. The total amount of money charged to the public and documents notarized is not known, and clerks notarized blank Requests for Driver Safety Course (DSC) before they could be processed.
- The Special Fund balance is \$274,653.56, of which \$271,912.13 is for cases older than three years.
- 35 cases were deleted without management review and we are not able to determine if any financial activities were associated.
- 37 voided computer receipts were not marked void.
- 20 computer receipts were voided without documenting supervisory review and approval.
- 48 cases were noted with errors and omissions pertaining to applying incorrect partial payment, not assessing proper court cost & fee and not updating cases with correct court information to JPAS

Internal Control Questionnaire Responses:

- All clerks are authorized to update and modifying court cost and fine fields in JPAS, and possess the Judge's signature stamp which is used without management oversight
- Clerks pre-stamped blank Requests for Driver Safety Course (DSC) with the judge's signature, before they could be used on cases.
- The eviction clerk receipted eviction transactions to JPAS, instead of the bookkeeper.

Repeat observations from Previous Audits:

- Receipts were voided without an explanation, writing "void" on the receipt, and retaining all receipt copies.
- Cases without a balance due or marked inactive (disposed) have an active warrant.
- Credit card payments were posted to JPAS without referenced transaction ID #.
- Case jackets requested for audit review were not located in the court's records or in the County's archives.

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

Disposed Cases

We reviewed a list of disposed cases for FY18 and identified 101 cases with disposition notes "Plea in Bar", but the DA motion to dismiss date is not recorded in JPAS. **The Judge stated cases were dismissed by the direction of court staff, not the judge, and that he discussed with the District Attorney's office whether these cases should be re-opened. The judge was asked to report this incident to the Sheriff's office, but we did not receive confirmation this request was completed as of the date of this report.**

We reviewed an additional 80 disposed cases and identified:

- 12 dismissed cases in which a judge's stamp was used to approve dismissal; however, we were unable to verify who used the stamp and whether the individual was authorized to use the stamp.
- 12 case files could not be located in the court or county archives to corroborate the judgment of the court.
- 10 cases were dismissed "Plea in Bar" by court staff without obtaining a motion to dismiss from the DA and the Judge's authorization. On one case file the DA signed off on the defendant deferring judgment and paying the full court costs; however the DA's signature was crossed out and the balance as waived by court staff. The JPAS notes for another case state "per judge the case is dismissed", but this is not supported by documentation.
- Seven cases were dismissed without the Judge's approval (signature) of the DA's motion (request) to dismiss the case. For one case the date of the DA's motion for dismissal is not recorded in JPAS.
- Four dismissed cases do not have the citation (ticket) in the file.
- One case was dismissed by court staff with a note "dismissed by DA because of no complaint"; however the court did not obtain a signed motion to dismiss from the DA and the Judge's authorization. A traffic citation (complaint) was located in the case file.
- One case for "No Insurance" was inappropriately dismissed because the court accepted an insurance bill as proof of insurance.
- One case was disposed without collecting the Omni Fee.
- One case has the wrong amount due for court costs recorded in JPAS.
- One case was incorrectly docketed as dismissed on motion of the DA, but it was dismissed by the court after the defendant provided proof of insurance.

The court has not implemented comprehensive internal controls to ensure a case is appropriately docketed, that the District Attorney's (prosecution's) motion to dismiss is received and documented, and sufficient judicial approval is granted on case dismissals. The court lacks managerial oversight and did not adhere to C.C.P 32, 42, 45, Transportation codes 543 and 706, and AG Opinions JM-373 and JH-386. The court stores paper records in files and utilize a manual system for categorizing and tracking case jackets stored remotely. The court does not utilize document imaging or other electronic means to maintain case records. As a result, assets may be misappropriated when waivers and dismissals are granted without supporting authorization and when disposed cases are not reviewed by the court for completeness of supporting documentation. Case docketing fields in JPAS may not reflect accurate and complete information if not appropriately updated. There is a potential for revenue loss from defendants not assessed the appropriate court costs and fines or waivers that were not given at the direction of the judge or made in the judge's

presence. 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:

- Contact the Sheriff's Office to investigate possible misappropriation of assets and whether these actions violated applicable laws.
- Docket and update cases as events occur, including the assessment of court costs, administrative fees, time payment fees, warrant or capias fees, Omni fees, etc...
- Ensure judicial decisions, such as: fine reductions, judgments, credit for time served, community service requests, DA (prosecution) motions for dismissal, etc. are authorized by the Judge's signature on a court order and made in the judge's presence.
- Provide staff training on state statutes, court procedures, the Judge's "Standing Orders", docketing cases, updating JPAS, and addressing clerical errors.
- Review case records and dockets for accuracy and completeness before disposing the case.
- Ensure court files and records are classified and inventoried before moving files off-site, for ease in later identification.
- Communicate Records Management issues to the Records Management Officer and communicate the need for an Electronic Document Imaging System.

Management Action Plan

Comply with recommendations above to the best of my ability.

Auditors Response

None

Notary Services

We inquired with staff and made observations concerning notary services during fieldwork and noted:

- Clerks charged the public \$10 for each notarized document, but did not receipt the funds to the County. The total amount of money charged to the public and documents notarized is not known. **Status: On 3/22/19 the Judge drafted a memo to staff stating "After consulting with the District Attorney's office I have been informed that although it is okay to notarize documents for the public, clerks are not to charge fees for their personal gain. Any violation can lead to**

termination." The judge was asked to report this incident to the Sheriff's office, but we did not receive confirmation this request was completed as of the date of this report.

- Clerks notarized blank Requests for Driver Safety Course (DSC) before they could be used on cases. Copies of the blanks Requests for Driver Safety Course with the Notary's Seal were made available for use.

Dallas County Policy, Sec. 86-757 states that, (a) No employee shall engage in any other employment during the hours he is scheduled to work for the county; nor shall an employee work outside such hours of his employment with the county in a manner, or to an extent, that conflicts with the county's interest or public image or that adversely affects his availability and usefulness as an employee to the county. According to Dallas County Policy, Sec. 86-758 (a) In order to avoid potential conflicts of interest or the appearance of conflicts of interest, no officer or employee of the county shall: (4) Engage in any other business to an extent which interferes with their performance of duties as a county official or employee; or use in any matter their public office or position for personal gain including the acceptance or dispensing of any special favors, privileges or benefits. Per the 03/22/19 letter from the judge, in consultation with the D.A's office, clerks are not to charge notary fees for their personal gain. Clerks were permitted to perform notary services during the county's hours of operation for person gain. Management did not establish procedures and implement controls to manage notary services consistent with Dallas County Policies, the Texas Administrative Code, and best practices. This resulted in the excess fees charged to the public and non-adherence to Dallas County Policies and the Texas Administrative Code.

Recommendation

Notary Services

Management should:

- Contact the Sheriff's Office to investigate possible misappropriation of assets and whether these actions violated applicable laws.
- Not allow clerks to charge the public for personal gain.
- Enforce Dallas County Policies (specifically Section 86-757 and 758), and Ch. 87 of the Texas Administrative Code.
- Not allow clerks to make and disseminate copies of court orders that have been notarized before a party has personally appeared at court.
- Place signs in the court displaying an Official Dallas County Receipt and advising customers to speak with the Judge if they do not receive an official Dallas County receipt.
- Advise the Judge when improper transactions, cash handling, and conflicts of interest are observed.
- Install security cameras to deter and detect improper employee behavior and misappropriation of assets.

- Provide periodic oversight of employee processes and review of court documents.

Management Action Plan

Clerks are not allowed to charge a notary fee, advise the Judge of any improper cash handling. Provide oversight of employee processes and review of court documents.

Auditors Response

None

Fee and Fine Assessment and Collection

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

- 17 cases in which the Judge's signature Stamp was used to authorize the Judgments and Orders Form; however, we were unable to verify who used the stamp.
- 16 case files could not be located in the court or county archives to corroborate the judgment of the court.
- 13 cases in which the conviction was not reported.
- Seven deferred cases in which the dismissal date was not entered upon completion of the deferral.
- Five cases in which partial payments were not properly posted.
- Three cases in which the correct collection fees were not collected.
- Two cases in which Fees and Fines were not posted according to the Fee Schedule.
- One case in which the fine amount was reduced without justification or the judge's approval. The case file also did not contain the complaint and appearance notice to defendant.

The court does not utilize document imaging or other electronic means to maintain case records. As a result, assets may be misappropriated when judgments are granted without sufficient approval; case jackets that are misplaced increase the risk that assets may be misappropriated and not detected through examination of the case jacket and its contents; convictions may not be reported to the state; docket fields in JPAS may not reflect accurate and complete information; and the incorrect collection of court costs and collection fees. Assets may be misappropriated when disposed cases are not reviewed by the court for accuracy and completeness.

Recommendation

Fee and Fine Assessment and Collection

Management should implement policies and procedures that include:

- Documenting judgments rendered by the court with the Judge's signature or initials.
- Ensuring judicial authorization has been properly granted.
- Reviewing case records, dockets, and payments for accuracy and completeness

before disposing the case.

- Training staff, implementing procedural checklists, and addressing clerical issues with staff.
- Docketing cases as events occur, such as the assessment of additional court costs, judgments, and convictions.
- Maintaining, safeguarding, tracking and transferring records of the court. Files and records should be classified and inventoried before moving files off-site for ease in later identification.
- Communicating Records Management issues to the Records Management Officer and communicating a need for an Electronic Document Imaging System.

Management Action Plan

Review case records for accuracy; make sure everything is docketed on cases and Judge's signature.

Auditors Response

None

Internal Control Questionnaire

We reviewed responses to the Internal Control Questionnaire (ICQ) and identified:

- Judgments are stamped with the judge's signature stamp without management oversight. The court does not have documented policies and procedures for the use of the judge's signature stamps.
- All clerks possess a judge's signature stamp and there is no inventory of the judge's signature stamps.
- A former court employee knows the safe's combination, because it has not been changed.
- Each cashier is not provided with a separate lockable compartment for change funds and receipted money which only the cashier has access to.
- A lack of controls exists to restrict users from inappropriately modifying electronic court records.
- The computer transaction log is not reviewed on a regular basis.

We made the following observations during fieldwork:

- Clerks pre-stamped blank Requests for Driver Safety Course (DSC) with the judge's signature, before they could be used on cases.
- The court closes between 12:00 - 1:30 PM three days a month for the day the District Attorney is at court or when the Bookkeeper takes vacation.
- Clerks do not secure their personal judge's signature stamp.
- The court has not returned obsolete blank check stock to the Treasurer's Office.
- The court keeps loose and unorganized 2014-2015 tickets and complaints in boxes, rather than in case files organized by case number on file racks.

- The court does not consistently box cases and place them on the file rack according to case number.
- The eviction clerk receipted eviction transactions to JPAS, instead of the bookkeeper.

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. Per Dallas County Code Sec. 82-32 (b) County offices, excluding 24-hour operations, are expected to remain open between the hours of 8:00 a.m.—4:30 p.m. and remain open during the noon hour. Requests to take a Driver Safety Course should be granted consistent with the Code of Criminal Procedure (C.C.P.) Art. 45.0511 (c) and request forms should be completed when a request is granted. A lack of documented policy and procedures can result in activities being completed in an inefficient or incorrect manner.

Recommendation

Internal Control Questionnaire

Management should implement the following:

- Ensure court documents are appropriately placed in case files, catalogued, and timely filed on file shelves. Filling out forms only after they have been reviewed and approved.
- Provide each cashier with a separate lockable compartment for change funds and receipted money.
- Change the safe's combination and change it whenever an employee aware of the combination is no longer employed with the court.
- Write formal policies and procedures that outline court processes, controls, and review them annually for updates.
- Review 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).
- Monitoring court activities, including reviewing JP Court Management Reports to ensure that errors and omissions are detected and reviewed and clerks' use of judges signature stamps on official court records.
- Create a written inventory record to maintain and track judge signature stamps issued to staff.
- Periodically count the Judge's signature stamps and ensure they are appropriately secured.
- Remain open from the hours of 8:00 a.m.—4:30 p.m. consistent with Dallas County

Code Sec. 82-32 (b).

- Return all obsolete check stock to the Treasurer's Office.
- Restrict access to receipt funds only to a designated Bookkeeper and a backup. The backup should only receipt funds when the bookkeeper ends a shift.
- Not permitting staff to make copies of uncompleted official court requests, judgments, and forms with the stamp the judge's signature. The judge's signature stamp should only be used in the judge's presence and under the judge's direction.

Policies and procedure manuals should be made available electronically or provided directly to staff.

Management Action Plan

Comply with above recommendations.

Auditors Response

None

Case Deletions

We reviewed all monthly Defendant/Plaintiff (D/P) Reports and identified 35 cases were deleted without management review and one case was deleted outside of normal business hours. 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. Management does not monitor D/P Reports to detect case deletions. As a result, assets can be misappropriated and not be detected when whole cases are deleted from JPAS. Deleting cases can result in the loss of receipt records, case notes, docketing information, and other actions posted by the court without an audit trail.

Recommendation

Case Deletions

Management should implement policies and procedures that include:

- Not permitting staff to delete cases.
- Routinely monitoring D/P Reports for case deletions and communicating with staff when they occur.
- Reviewing circumstances surrounding each case deletion to address underlying

issues and prevent re-occurrence.

- Working with Dallas County IT to limit system rights and roles based on the user's core job duties.

Management Action Plan

No cases should be deleted by any clerks. Limit access to users. Monitor D/P Reports.

Auditors Response

None

Special Funds

We reviewed the Special Fund activities (period ending September 30, 2018) and identified:

- The fund balance is \$274,653.56, of which \$271,912.13 is for cases older than three years
- A difference of (\$1,117.41) between the bank balance and the JPAS fund balance, which is the result of incomplete JPAS records.

In accordance with Local Government Code Section 113.008, an official with Special Funds shall reconcile all balances and transactions in the statement of activity against the balances of the official's records (JPAS, case jackets, and bank statement) each month. Management should escheat funds per Property Code, § 72 and § 76 and cash bonds should be forfeited per Code of Criminal Procedure § 22. The Special Fund is intended to be a temporary escrow account, but the court does not monitor and control the balance which contains overpayments and cash bonds paid by parties. There is a lack of staff training, delegation of resources, managerial oversight, and review over the Special Fund. As a result, parties entitled to funds may not receive them and may not realize they are held in escrow by the court. Unless the Special Fund is actively managed, the balance will continue to increase.

Recommendation

Special Funds

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.

Management Action Plan

Make sure Special Funds are reviewed.

Auditors Response

None

Computer Receipts

We reviewed 59 voided computer receipts and identified:

- 37 voided computer receipts were not marked void.
- 20 computer receipts were voided without documenting supervisory review and approval; five voided computer receipts in which both copies of the printed receipt were not retained by the court.
- Five computer receipts were voided without a documented explanation
- Three case numbers were reused for new cases.
- One voided computer receipt was voided outside of business hours.

Computer receipts that cannot be issued to customers, due to error, should be marked void with an explanation written on the receipt. All receipt copies should be retained by the court. Computer receipts should be reviewed by court management to ensure receipts are timely posted to the correct cases. In order to maintain complete financial records within JPAS, case numbers should not be reused for different cases or deleted. As a best practice, management should periodically review exception reports, voided transactions and transaction logs (especially with respect to receipt deletions, lowered amounts, payment type changes, and agreeing the daily closeout) to ensure that errors and omissions are detected and future issues can be prevented. This occurred because there are inadequate controls over the receipting process and lack of management oversight. Management relies on staff to self-report voids and does not review the Exception Reports from JPAS. The court also does not have documented policies and procedures for the voiding process. As a result, assets may be misappropriated and not detected without adequate internal controls, segregation of duties, and management review of computer receipts.

Recommendation

Computer Receipts

Management should implement policies and procedures that include:

- Retaining all copies of voided receipts and clearly marking them "void".
- Documenting an explanation for voiding the receipt.
- Obtaining and documenting supervisory approval prior to voiding receipts.
- Training staff to not re-use cases with void payments for other plaintiffs and defendants, as this overrides JPAS docketing data and erodes the audit trail.
- Periodically monitoring Exception Reports from JPAS to detect and review void transactions not reported by staff.
- Documenting the court's voiding policies and procedures and reviewing them annually for updates.

Management Action Plan

Comply with above; voided receipts must be approved by Chief Clerk with reason and also train staff.

Auditors Response

None

Credit Cards

We reviewed credit card transactions and refunds posted to JPAS during FY2018 and identified:

- 39 credit cards payments in which the Record ID from the Credit Card Autocite or the Transaction ID from the Credit Card Settlement Report were not applied to the payment posted in JPAS;
- One credit card payment for \$252 was not receipted to the paying defendant's case, but was posted to a separate defendant's case (which was disposed and the driver's license hold removed);
- One credit card was charged \$71.00 but \$121.00 was receipted to the case (the case remains overstated by \$50);
- One credit card transaction for \$270.00 was not receipted to JPAS.

The last five digits of the credit card Transaction ID should be posted in the JPAS check number field, consistent with the courts' procedure for recording credit card transactions. Online credit card payments should be receipted to 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. As a best practice, management should provide oversight over the receipting process including posting credit card transactions. Credit card payments are posted to JPAS without review and managerial oversight to detect errors and omissions. As a result, payment errors may not be detected, defendants may not receive credit for payments made to their cases, cases may be incorrectly disposed without adequate payment, and it may be difficult to determine the source of payments when the incorrect credit card ID is posted in JPAS.

Recommendation

Credit Cards

Management should implement policies and procedures that include:

- Receipting all credit card payments to JPAS the following business day.
- 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).
- 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.
- Correcting credit card payment posting errors and omissions in JPAS once they are detected, including reversing incorrectly disposed cases.

Management Action Plan

Make sure credit card reports are done on time using correct dates.

Auditors Response

None

Warrants

We reviewed the JP Warrant Error Report dated 5/19/19 and identified 89 cases without a balance due or marked inactive (disposed) have an active warrant. From this amount, 65 cases were previously reported in the FY17 audit. These cases require additional follow up by the court to process the warrant recall. **Status: As of 7/30/19, 86 cases no longer have active warrants.** Per the Code of Criminal Procedure (C.C.P.) Art. 45, "A justice or judge shall recall an arrest warrant for the defendant's failure to appear if the defendant voluntarily appears to resolve the amount owed and the amount owed is resolved." The court shall recall a capias pro fine under the same conditions. The court did not address with the Constable's Office active warrants that were not recalled and removed from the Warrant Error Report. This poses a potential liability to the County for persons arrested in error.

Recommendation

Warrants

Management should implement policies and procedures to ensure warrants and capiases are recalled consistent with C.C.P. Art. 45 and review the Warrant Error Report.

Management Action Plan

Warrant Report is being worked on a regular basis and make sure a warrant is recalled.

Auditors Response

None

No Judgment/Plea

We reviewed disposed cases filed in FY18 and identified 12 cases were disposed without a judgment, deferral, or dismissal date entered in the JPAS docket screen; and 10 cases were disposed without a plea in the JPAS docket screen. 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 pleas offered by the defendant, judgment

and sentence of the court, dismissals and appeals, and the date each was taken.

- Reviewing case records and dockets for accuracy and completeness before disposing a case.
- Monitoring case activities by periodically reviewing docketing reports from JPAS.

Management Action Plan

Comply with above recommendations and give more or correct training to staff.

Auditors Response

None

Civil Fees

We reviewed 15 cases without payment of filing fees and identified: one evictions case in which the plaintiff's filing fees were receipted to the wrong case, and the eviction clerk receipted eviction transactions to JPAS, instead of the bookkeeper. Computer receipts should be posted to the payer's correct case and duties throughout the receipting process should be segregated to ensure errors are detected. Management should provide oversight over the receipting function. This error was made during the receipting process because the receipt was not reviewed for accuracy. There is a lack of management oversight and no written policies over the receipting process. A lack of segregation of duties and review over transactions may result in the misappropriation of assets and increase the risk that errors may not be detected.

Recommendation

Civil Fees

Management should implement policies and procedures that include:

- Reviewing payments to ensure they are credited to the Payer's associated case.
- Segregating duties throughout the receipting process and documenting these receipting procedures.
- Training staff to adhere to the court's receipting and record keeping procedures.

Management Action Plan

Comply with above and have training sessions.

Auditors Response

None

cc: Darryl Martin, Commissioners Court Administrator