



# AUDIT REPORT

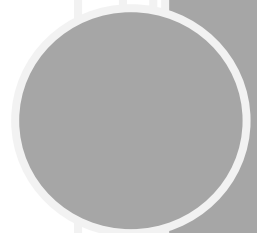
DALLAS COUNTY

ODYSSEY JP POST IMPLEMENTATION REVIEW

Darryl D. Thomas  
Dallas County Auditor

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# Odyssey JP Post Implementation Review

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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**

Mr. Darryl Martin  
Mr. Charles Reed  
500 Elm Street  
Dallas, Texas

Attached is the County Auditor's final report entitled "**Odyssey JP Post Implementation Review**" 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 Post Implementation review was performed for the Justice of the Peace Court's Case Management System Odyssey from October 31, 2022, through July 28, 2023. Priority areas of risk that need consideration by management are:

### **Summary of Significant Observations:**

- **Special Fund Data Validation:** The Special Fund data between the Mainframe (JP legacy system) and Odyssey was compared for Justice of the Peace 2 Place 2 as of 10/9/2022 and a \$267,883.13 difference was detected. **Status: On 3/24/2023 a ticket was opened with the vendor.**
- **Local Consolidated Criminal Fee (FC44) Configuration:** it was identified that the Local Consolidated Criminal fee (code 44) was configured as a "dummy account", not mapped to a general ledger account. **Status: on 12/12/2022 the IT implementation team created an Excel-based calculator for clerks to manually allocate the \$14 fee and then post to the appropriate accounts in an Odyssey adjustment.**

### **Repeat observations from Previous Audits:**

None

**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 the 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 assets

This review covered the period of October 31, 2022, through July 28, 2023.

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

### Report Validation

Report validation testing was performed and the following reports were not available in Odyssey or configured for implementation by October 31, 2022 (Odyssey Go Live Date):

- Warrant Error Report (outstanding)
- D.A.R.T. Traffic Collection Program Report (Status: Resolved on April 7, 2023, by IT).
- County Traffic Collection Program Fees Collected Report (outstanding)
- DART Agency Fee Report (Formerly Mainframe Report R10614) - (Status: Payment Report has not been modified to list the law enforcement agency associated with each case.)

Under LGC Sec. 115.001, the county auditor shall have continual access to and shall examine and investigate the correctness of: the books, accounts, reports, vouchers, and other records of any officer. The purpose of the Warrant Error report is to query Constable Civil System (CCS) against Justice of the Peace cases to show active and outstanding warrants issued by the courts (in CCS) on disposed/closed cases or cases with no outstanding amounts (Paid in full). The purpose of the D.A.R.T. Traffic Collection Program Report is to compile fees, court costs, and fines on D.A.R.T. cases (cases with offenses issued by Dart Officers) for reporting collection data to internal and external parties. The purpose of the County Traffic Collection Program Fees Collected Report is to compile fees, court costs and fines on criminal traffic cases for reporting collection data on Constable and Sheriff issued citations to internal law enforcement. The purpose of the DART Agency Fee Report is to compile all \$5 D.A.R.T. agency fees paid by defendants to issue a monthly payment to D.A.R.T. As a best practice in system conversions, report validation is performed to ensure that reported data is accurate, complete, reliable, and meets the business need of end users. This is achieved by executing a sample set of reports with different configurations and parameters to verify that the reports run as expected, checking data consistency, validating report filters and parameters, cross-checking with legacy reports, and resolving technical issues during the validation process. A list of reports was provided to IT that facilitate the business needs of the organization; however, IT noted one report was not needed without finding a working alternative and that others could be successfully generated by Odyssey without verifying the accuracy and reliability from existing reports and data. This presents a limitation for external law enforcement who use the reports to deploy organizational resources and to the county for persons potentially arrested in error.

### **Recommendation**

Report Validation

Management should make the following corrective actions:

- Complete the Warrant Error Report and County Traffic Collection Program Fees Collected.



- Complete the modification to the DART Agency Fee Report that lists the list the law enforcement agency associated with each case.
- Work with end users to understand the purpose and impact of reports that meet the organization's business needs.
- Perform follow up, prior to go live, with stakeholders and seek their input throughout the process.
- In conversions, work with example reports from the legacy system and compare data to reports in the new system.
- Ensure that reported data is accurate, complete, reliable prior to go live of system conversions.

## Special Fund Data Validation

The Special Fund data between the Mainframe (JP legacy system) and Odyssey was compared for Justice of the Peace 2 Place 2 as of 10/9/2022 and a \$267,883.13 difference was detected. **Status: On 3/24/2023 a ticket was opened with the vendor.**

In accordance with Local Government Code Section 113.008 (f), an official with Special Funds shall reconcile all balances and transactions in the statement of activity against the balances of the official's records each month to 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 case receipts and disbursement registers of the County Treasurer. Local Government Code (LGC) 115.901 states the county auditor shall examine the accounts, dockets, and records of each justice of the peace to determine if any money belonging to the county and in the possession of the officer has not been accounted for and paid over according to law. Data validation is a best practice and integral component in system conversions. Steps include: verifying data migration, checking data consistency between systems, executing test cases, cross checking reports, and resolving issues and discrepancies. Per the Master Service Agreement with the vendor (Court Order 2020-0750), "the vendor proposes to take the lead on Client's data conversion, developing the conversion routines to migrate the data extracts from the client's current environment to the Odyssey solution. Their philosophy for conversions is to convert it all and to convert it as is. The vendor will work with the client to determine the best location for each data element and will work with the client to build conversion rules that allow the legacy data to conform with odyssey data requirements. The vendor and the client will need to determine, if required, how to deal with data not already present that needs to be present for Odyssey to work as planned. A successful data conversion ensures that all pertinent legacy data has been migrated to Odyssey and ensures that all business processes within Odyssey function properly when utilizing converted data."

This occurred because Mainframe "Drags" or negative adjustments were not converted to Odyssey and were undetected because data validation post implementation was not performed on Special Fund



transactions. This conversion omission impacts all ten Justice of the Peace courts causing Special Fund balances to be inflated significantly. It is possible a court may incorrectly and unknowingly issue erroneous overpayments to parties for money believed to be an accurate Special Fund balance on a case. Erroneous overpayments expose the county to losses as it may be difficult for the court to recoup the return of money.

### **Recommendation**

#### Special Fund Data Validation

Management should make the following corrective actions:

- Continue to work with the vendor to ensure "drags" or negative adjustments from the legacy system are appropriately migrated to Odyssey.
- Ensure the vendor fulfills conversion expectations per the Master Service Agreement.
- Monitor the progress of the vendor to ensure timely resolution of data conversion issues and completion.
- When conversion issues are resolved, compare the Special Fund data in the legacy system with the corresponding data in the new system via reports:
- Verify that all the expected data records and fields have been migrated to the new system for completeness.
- Check the accuracy of data between the two systems.
- Identify and log additional discrepancies and differences during validation and escalate to the vendor for resolution.
- Ensure Odyssey reports provide users consistent data from the legacy system to manage, reconcile, and escheat Special Fund balances each month consistent with LGC 113 and Property Codes § 72 and § 76.
- Provide user training in running and using Odyssey Special Fund reports.

### **Odyssey Rights and Roles**

A report of Odyssey user rights and roles generated on 11/11/2022 was reviewed and the following was identified:

- 31 access rights were inappropriately assigned to Odyssey roles, enabling users to perform tasks inconsistent with their organizational duties. **Status: On 03/2/2023 a ticket was submitted to make corrections in Odyssey.**
- Five terminated employees have access to Odyssey.
- Two employees were assigned roles incompatible with their job titles and duties.





Assigning appropriate system rights and roles ensures proper access control and security by safeguarding sensitive data, preventing unauthorized access, and maintaining the integrity of the system. It is a best practice to identify different user groups in the organization and conduct an assessment of access needs after understanding the specific tasks and responsibilities for each role. The assessment should be based on the principle of least privilege, granting only the minimum access necessary to perform an operation. In system implementations individual users are matched to the appropriate job role based on their responsibilities and access needs. Testing user access rights and roles prior to system implementation helps identify discrepancies and gaps in access control. Periodically monitoring user access rights assesses whether rights continue to align with users' job functions over time and determines the need to update user privileges based on their employment status in the organization. These errors and omissions were made when creating system access rights to users, but were not detected prior to system implementation. Undetected discrepancies in system access privileges presents a risk to the organization and may result in unauthorized system changes, inaccurate reporting, unapproved access to sensitive and proprietary data, reputational damage, financial loss, productivity challenges, and operational disruption.

### **Recommendation**

#### Odyssey Rights and Roles

Management should make the following corrective actions:

- Submit a ticket to update the roles for the two employees that align with their job title and duties.
- Submit a ticket to remove access to the five terminated users.
- Identify and map various user groups, their responsibilities, and the access levels required that enable users to perform job functions.
- Apply the concept of least privilege by granting users only the minimum permissions necessary to perform their job duties.
- Test and validate assigned rights and roles in a test environment prior to implementation and address restrictions, segregation of duties, and vulnerabilities.
- Establish a process to regularly review system access privileges and ensure roles remain appropriate over time.
- Ensure access is removed for users no longer employed by the department.
- Update user privileges and roles as employee job titles and responsibilities change.

### **Odyssey General Ledger Configuration**

Odyssey fees and general ledger codes were compared to the JPAS, the legacy system, and the following were identified:



- 11 writ and citation fees were configured with the incorrect fee amount. **Status: On 3/8/23 IT updated the 11 fees to the correct amounts.**
- 11 Birth certificate fees were configured with the incorrect general ledger account. **Status: On 7/24/2023 IT updated the fee codes to the correct account and fund numbers.**
- Two fees (Outside Agency or Catch All Agency Service Fee, Agency Service Fee Parent Fee Housing Others) were added to production in Odyssey, but the IT implementation team has not provided the business reason for its use or to support its accounting configuration. **Status: On 02/21/2023 the "Agency Service Fee Parent Fee Housing Others" fee was made obsolete in Odyssey, and on 7/28/2023 the Outside Agency or Catch All Agency Service Fee was made obsolete.**
- One Omnibase fee (30-11) was configured with the incorrect general ledger account coding. **Status: On 1/23/23 IT updated the coding to the correct account.**

Under LGC § 112.005 the county auditor shall maintain an account for each county, district, or state officer authorized or required by law to receive or collect money, and under LGC § 112.006 the county auditor has general oversight of the books and records of a county, district, or state officer authorized or required by law to receive or collect money. Constable fees for writs and citations are approved by commissioner's court annually (refer to commissioner's court order 2022-0989). It is a best practice when implementing a new system to document general ledger coding in the legacy system and map to the new system, conduct testing and validation, identify data gaps and discrepancies, and monitor performance after the implementation. This occurred due to errors and omissions in the process of configuring general ledger accounts and fees in the new system. Incorrect general ledger mapping and incorrect fees may impact financial reporting of the organization, result in the incorrect collection of receipt, and the incorrect distribution and disbursement of funds contractually and statutorily owed to other parties.

**Recommendation**

Odyssey General Ledger Configuration

Management should make the following corrective actions:

- Prior to the implementation of a new system, thoroughly understand the general ledger accounts and fees established and coded in the legacy system.
- Create a mapping document that outlines each general ledger account in the legacy system that will be configured in the new system.
- Perform testing to verify that general ledger and fee mapping accurately and completely reflects the legacy system.
- identify gaps and discrepancies after running data validation checks.
- Engage stakeholders to help resolve discrepancies, to determine business need, and assist in the review the accuracy of fees.



- Provide user training in running and using Odyssey reports to detect errors, omissions, and irregularities.
- Establish a documented change management process for adding and modifying fees and rules when changes in legislation and commissioner court orders occur.

## Local Consolidated Criminal Fee (FC44) Configuration

In an examination of Justice of the Peace fees following the implementation of Odyssey; it was identified that the Local Consolidated Criminal fee (code 44) was configured as a "dummy account", not mapped to a general ledger account. **Status: on 12/12/2022 the IT implementation team created an Excel based calculator for clerks to manually allocate the \$14 fee and then post to the appropriate accounts in an Odyssey adjustment.**

Per Local Government Code (LGC) § 134.103(a) The Local Consolidated Court Cost paid shall be allocated by the county treasurer to: (1) Courthouse Security Fund [35%]; (2) Local Truancy Prevention & Diversion Fund [35.7143]; (3) Justice Court Technology Fund [28.5714%]; and (4) County Jury Fund [0.7143%]. In accordance with LGC § 112.005 the county auditor shall maintain an account for each county, district, or state officer authorized or required by law to receive or collect money intended for the use of the county. Per LGC § 112.006 the county auditor has general oversight of the books and records of a county, district, or state officer authorized or required by law to receive or collect money. Under LGC § 115.001, the county auditor shall have continual access to and shall examine and investigate the correctness of: the books, accounts, reports, vouchers, and other records of any officer. Per the Master Service Agreement with the vendor (Court Order 2020-0750), "the vendor proposes to take the lead on Client's data conversion, developing the conversion routines to migrate the data extracts from the client's current environment to the Odyssey solution. Their philosophy for conversions is to convert it all and to convert it as is. The vendor will work with the client to determine the best location for each data element and will work with the client to build conversion rules that allow the legacy data to conform with odyssey data requirements. the vendor and the client will need to determine, if required, how to deal with data not already present that needs to be present for Odyssey to work as planned. A successful data conversion ensures that all pertinent legacy data has been migrated to Odyssey and ensures that all business processes within Odyssey function properly when utilizing converted data."

The Implementation team had not finalized fee configuration as of 10/10/2022 and did not ensure Odyssey mapped the Local Consolidated Court Cost consistently with the legacy system JPAS. As a result, approximately 35,855 cases totaling \$490,728.51 were mapped to the fee code 44 dummy account in the Odyssey. This presents a risk to the county if external parties determine the county has



not properly allocated and tracked revenues. It is possible the county may incur losses or experience reporting errors when payments are posted to fee code 44 dummy account.

### **Recommendation**

Local Consolidated Criminal Fee (FC44) Configuration  
Management should make the following corrective actions:

- Work with the vendor to appropriately configure and migrate the fee code 44 payments from the legacy system (as is) to Odyssey.
- Ensure the vendor fulfills conversion expectations per the Master Service Agreement.
- Monitor the progress of the vendor to ensure timely resolution of data conversion issues and completion.
- When conversion issues are resolved, compare the Local Consolidated Criminal Fee data in the legacy system with the corresponding data in the new system via reports.
- Verify that all the expected data records and fields have been migrated to the new system for completeness.
- Check the accuracy of data between the two systems.
- Identify and log additional discrepancies and differences during validation and escalate to the vendor for resolution.
- Ensure Odyssey reports provide users consistent data from the legacy system to manage, deposit, and accurately report fees.
- Provide user training in running and using Odyssey reports to detect errors, omissions, and irregularities.

### **Fee Schedule Configuration**

Following the implementation of the Odyssey system, Internal Audit requested from the IT department, but was not provided a query showing fee schedule configuration, mapping individual fee codes based on offenses for issued class C misdemeanor citations or civil case types.

Under Local Government Code (LGC) § 115.001, the county auditor shall have continual access to and shall examine and investigate the correctness of: the books, accounts, reports, vouchers, and other records of any officer. Under LGC § 112.002, the county auditor shall prescribe the system of accounting for the county. The county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom an officer has made a collection or for whose use or benefit the officer holds or has received funds.



Meetings were scheduled with the IT personnel to discuss and obtain an appropriate fee schedule, while IT balance other tasks related to the odyssey implementation project. Without a fee schedule internal audit cannot provide reasonable assurance offenses and case types are appropriately configured to the requisite fees per Texas statutes.

**Recommendation**

Fee Schedule Configuration

Management should provide the requested fee schedule query so internal audit can complete its fee testing.

cc: Darryl Martin, Commissioners Court Administrator