



AUDIT REPORT

DALLAS COUNTY

FY2021- 2020 Justice of the Peace Precinct 5, Place 1 Audit

Darryl D. Thomas
Dallas County Auditor

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FY2021- 2020 Justice of the Peace Precinct 5, Place 1 Audit

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



DALLAS COUNTY
COUNTY AUDITOR

MANAGEMENT LETTER

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

Attached is the County Auditor's final report entitled "FY2021- 2020 Justice of the Peace Precinct 5, Place 1 Audit " Report. In order to reduce paper usage, a hard copy will not be sent through in house mail except to the auditee.

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

Respectfully,

Darryl D. Thomas

Darryl D. Thomas
County Auditor

EXECUTIVE SUMMARY

A review was performed in accordance with statutory guidelines on the records and reports of Justice of the Peace, Precinct 5, Place 1 for fiscal year ended 2020. **The court continue to show signs of improvement in issuing manual receipts, timely depositing checks, credit card activities and the number of computer receipts voids. Additionally, the court reduced the number of cases dismiss for this audit period. Priority areas of risk which need consideration by management are:** Priority areas of risk which need consideration by management are:

Summary of Significant Observations

- **Court Cost, Fine and Collection fee Assessment:** Court did not assess and apply proper court fee and fine for cases filed and improper removal of collection fees.
- **Case Deletions:** 18 out of 29 (62%) cases were deleted without management review including three cases deleted on a Saturday outside of business hours. There are no means to determine if financial activity was recorded to the deleted cases.
- **Disposed Case:** 14 of 20 (70%) disposed cases did not have the judge's signature authorizing Community Service or Time Served to satisfy the amount owed.
- **Special Fund:** Failure to post cancelled checks, disbursement and timely updated JPAS Docket screen resulted in a \$713.60 balance variance between JPAS record and Bank balance.
- **No Judgment/Plea Cases:** 18 out of 18 (100%) cases were disposed without a judgment, deferral, or dismissal date entered on the JPAS docket screen

Repeat observations from Previous Audits:

- **Court Cost, Fine and Collection fee Assessment:** Court continue to assess and apply in correct court cost, fine and remove collection fees.
- **Case Deletions:** Court continue to delete cases without management review. There are no means to determine if financial activity was recorded to the deleted cases.
- **Disposed Case:** The Court did not obtain sufficient documents to support judge's authorizing Community Service or Time Served.
- **Special Fund:** The court Failure to timely update the JPAS docket screen resulted Special Fund balance variance between JPAS record and Bank balance.
- **No Judgment/Plea Cases:** The court did not update docket screen consistently to reflect accurate court record and cases status in the case management system (JPAS).

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

INTRODUCTION

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

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

The objectives of this audit are to: 1. Ensure compliance with statutory 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, 2019 through September 30, 2020.

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



DETAILS

No Judgment/Plea Cases

We reviewed 18 disposed cases without a judgment date or plea and identified 18 cases were disposed without a judgment, deferral, or dismissal date entered on the JPAS docket screen. This includes two cases that were disposed and paid by defendant without a plea posted in JPAS. **Status: As of 9/23/2021 judgment dates and pleas were posted to the 18 cases.**

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 the Code of Criminal Procedure (CCP) Article 27.14(c). Per CCP Article 45.017 (a) the judge of each court shall keep a docket containing the judgment and sentence of the court, and the date each was given. This occurred because JPAS date fields, case records, and system reports were not reviewed for accuracy and completeness before disposing cases. As a result, the court's docket records may be incomplete and inaccurate.

Recommendation

No Judgment/Plea Cases

Management should make the following corrective actions:

- Correct the 18 plea and judgment omissions in JPAS.
- Docket cases as events occur, such as pleas offered by the defendant, judgment and sentence of the court, dismissals and appeals, and the date each was taken.
- Review case records and dockets for accuracy and completeness before disposing a case.
- Review Document Direct Reports to detect errors and omissions on disposed cases in JPAS.

Management Action Plan

Management has implemented changes to policies and procedures. The 18 cases have been corrected.

Auditors Response

None

Case Deletions

We reviewed all FY2020 Defendant/Plaintiff (D/P) Log Reports and identified 18 out of 29 cases were deleted without supervisory review, including three cases deleted on a Saturday outside of 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 Log Reports to ensure that case deletions do not occur. There is limited system functionality for assigning security roles and rights in JPAS, which allows court staff to delete cases without segregation of duties. Management relies on staff to self-report case deletions, but does not monitor D/P Log Reports to detect and review unreported case deletions. Deleting cases in JPAS increases the risk that assets may be misappropriated and not detected by management. Deleting cases can result in the loss of receipt records, case notes, docketing information, and other actions posted by the court without an audit trail.



Recommendation

Case Deletions

Management should make the following corrective actions:

- Not permit staff to delete cases.
- Routinely monitor Defendant/Plaintiff Log Reports for case deletions and communicating with staff when they occur.
- Review circumstances surrounding each case deletion to understand the effect and impact.
- Work 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. IT had advised on several occasions that they cannot limit the system rights on who can delete cases. An email was provided stating this inquiry.

Auditors Response

It is court management's responsibility to oversee and review case deletions made by court personnel.

Fee and Fine Assessment and Collection

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

- Four cases in which the correct agency (Sheriff, Constable, Dart, etc.) did not receive credit for the citation.
- Three cases in which the partial payments were not properly allocated to all applicable court costs and fees in JPAS.
- Two cases in which the fees and fines were not posted according to the fee schedule.
- Two cases in which 85% of the fine for parks and wildlife offenses were not sent to the Texas Parks and Wildlife Department.
- One disposed case in which the return date field for an issued capias was not entered on the JPAS docket screen. Issued warrants should have both an issue and return date posted.
- One case in which the court waived the \$192 collection fees for four hours of community service totaling \$50. There was no evidence that the defendant completed the remaining 44 hours per the condition of the community service order.
- One case in which the fine amount on the JPAS docket screen was not updated to reflect the amount collected.

We also reviewed 32 Collection Fee Removals and identified:

- Five cases in which the court removed collection fees totaling \$505.92 which is inconsistent with the County's contract.
- Six cases in which collection fees were removed because the court did not update docketing dates in JPAS, but the cases were subsequently paid in full by the defendant.



- One case in which the DA dismissed date was not posted on the JPAS docket screen. **Status: As of 8/16/2021 the DA dismissed date was posted in JPAS.**

Court costs, fines, and fees should be assessed, collected, and prorated in compliance with applicable state laws including Code of Criminal Procedure (CCP) Chapters 45 and 102 and Local Government Code Chapter 133, Commissioners Court orders, and Attorney General Opinion GA-0147. Court costs should be assessed based on offense date and offense type. Consistent with CCP Chapter 45.017, the JPAS Docket screens should be updated as cases are filed, additional court costs are added, the date judgment is rendered, the date warrants are returned, and as changes in fines or amounts are ordered by the Judge. Per Dallas County Commissioners Court Order 2004-1147, the remaining balance will not be waived in any way but continue to be outstanding until the collection amount is paid in full; except for a case dismissed by a court, any amount satisfied through time-served or community service, or if the court has determined that a Defendant is indigent. Consistent with Parks and Wildlife Code Chapter 12.107, a justice of the peace shall send 85% of the fine to the department within 10 days after the date of collection.

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

Recommendation

Fee and Fine Assessment and Collection

Management should make the following corrective actions:

- Post corrects for the four cases in which the agency did not get credit for the citation and the return date for the issued capias in JPAS.
- Remit 85% of the fine to the Parks and Wildlife for qualifying cases per Parks and Wildlife Code Chapter 12.107, including the two cases identified in the audit.
- Review Collection Reports from Document Direct to ensure cases are appropriately docketed with hearing reset dates before the case is referred to collections.
- Remove collection fees only for cases dismissed by the court and for amounts satisfied through time-served or community service, or if the court has determined that a Defendant is indigent per Dallas County Commissioners Court Order 2004-1147.
- Docket 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, judgments rendered by the court, deferred disposition is granted, and warrants returned by the court.
- Review case records, dockets, and payments for accuracy and completeness before disposing the case.
- Ensure all court personnel consistently follow court guidelines, Commissioners Court Orders (2004-1147), and Texas Statutes (CCP Ch.45, 102 and LGC Ch.133).

Management Action Plan

Management has implemented changes to policies and procedures.

Auditors Response

None



Manual Receipts

We reviewed all 38 manual receipts issued in FY2020 and identified two manual receipts in which the case number did not agree to the case number on the computer receipt. The payments were posted to the correct case in JPAS. Manual receipts should be reviewed by court management for accuracy and completeness and to ensure receipts are timely posted to the correct cases. These errors were made during the receipting process and the manual receipts were not reviewed by management. Manual receipt errors increase the risk that payments may not be receipted to the appropriate case, which may result in additional fees and other consequences. A lack of oversight and management review may result in potential revenue losses, misappropriation of assets, and risk of a delay in the detection of errors to manual receipts.

Recommendation

Manual Receipts

Management should make the following corrective actions:

- Review manual receipts for accuracy including the total amount, payment type, case number, transaction date, and payer name fields on the receipt.
 - Compare the details written on manual receipts to computer receipts stapled to the manual receipt book.

Segregate the duties for receipting and reviewing transactions in the receipting process.

Examine manual receipt books for missing, torn out, skipped, or unapproved voided manual receipts after use.

Review and update the court's Manual Receipting Procedures to conform with best practices, as changes occur, and at least annually.

Management Action Plan

Management has implemented changes to policies and procedures.

Auditors Response

None

Computer Receipts

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

- The County Auditor's Office was not notified within 24 hours after detecting a cash deposit shortage totaling \$305 from 05/12/2020 check receipts deposit.

We also reviewed 30 voided receipts and identified:



- Three computer receipts either were not marked void, did not have an explanation for voiding, the court did not retain both computer receipt copies, or the voids were not reviewed by the supervisor.
- Two computer receipt voids were made outside of the court's normal business hours.
- One case was inappropriately deleted and the case number re-used for a different plaintiff & defendant after the original plaintiff's payment was voided.

Per the court's written procedures, one must "Write 'VOID' on the receipt. There should always be an explanation and the initials of the person voiding the receipt written on the official computer receipt. All voids/skipped receipts should include a dual sign off. Only the Judge, Chief Clerk, Bookkeeper, and Collections Clerk are allowed to sign off on voided receipts." Receipts should be posted to JPAS with the same date the transaction was made. Consistent with Dallas County Policy Section 74-692, the County Auditor's Office will be notified immediately, within one day, of any out of balance conditions for purposes of identifying and substantiating any shortages which may subsequently require indemnification. In order to maintain complete financial records, 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, future issues are prevented, and that voided receipts are approved during normal business hours.

These instances occurred because the court's receipting and voiding procedures were not followed. Management relies on staff to self-report voids and rarely reviews the Exception Reports from JPAS. A lack of management and quality control review over voiding transactions and deposits increases the risk of the record inaccuracies and an incomplete audit trail. Additionally, when receipts are voided after the customer leaves the court that customer is unknowingly in possession of a receipt that has been voided. Errors and omissions not detected by management may result in collection and deposit delays.

Recommendation

Computer Receipts

Management should make the following corrective actions:

- Comply with Dallas County Policy Section 74-692 by reporting deposit issues.
- Follow the court's receipting procedures for voiding transactions, including retaining all voided receipt copies.
- Require voiding activities occur during normal business hours.
- Mark computer receipts "Void" with a written explanation when receipts are voided at the court.
- Document the review of void transactions by management in writing and ensure void duties are appropriately segregated.
- Periodically review Exception Reports from JPAS to monitor voided computer receipts and ensure the timely detection of errors and omissions.
- Require all receipts are posted to JPAS on the same day the money is collected.

Management Action Plan

Management has implemented changes to policies and procedures.

Auditors Response

None



Credit Cards

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

- Two credit card transactions were receipted to JPAS after nineteen and seventy business days, not within the five business days requirement.
- One credit card transaction from 11/10/2019 for \$260 has not posted to JPAS as of the date of the audit.

The entire amount of each online credit card payment should be receipted to the defendant's case in JPAS by the following business day, but no later than the fifth day after the day money was received per Local Government Code (LGC) 113.022. These instances occurred because the court did not ensure three online credit card payment transactions were timely posted to JPAS and did not comply with LGC 113.022. As a result, payment errors may not be detected and defendants may not receive credit for payments made to their cases.

Recommendation

Credit Cards

Management should make the following corrective actions:

- Post the online credit card transaction for \$260 to JPAS.
- Receipt all credit card payments to JPAS the following business day.
- Provide oversight by reviewing JP Credit Card and Settlement Reports against payments posted to JPAS to ensure all payments are accurately and completely posted.

Management Action Plan

Management has implemented changes to policies and procedures. A printout of the credit report was provided to show the credit card payment did not appear on the report for those dates. The

settlement report and credit card report will only show payments received and posted.

Auditors Response

None

Warrants

We reviewed the JP Warrant Error Report dated 04/20/2021, and identified six cases without a balance due or marked inactive (disposed) that have an active warrant. **Status: All six warrants were recalled on 8/17/2021.**

Per the Code of Criminal Procedure (CCP) Article 45, "A justice or judge shall recall an arrest warrant for the defendant's failure to appear if the defendant voluntarily appears to resolve the amount owed and the amount owed is resolved." The court shall recall a capias pro fine under the same conditions. This occurred because the court did not adhere to CCP Article 45 by recalling warrants on disposed cases. As a result, this poses a potential liability to the County for persons arrested in error.



Recommendation

Warrants

Management should make the following corrective actions:

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

Management Action Plan

Management has implemented changes to policies and procedures. The original recalls were provided where the warrants were recalled on 3/24/21.

Auditors Response

The Warrant Error Report dated 4/20/2021 showed warrants active with county law enforcement departments. The Justice Court is responsible for successfully recalling an arrest warrant when the amount owed is resolved per CCP Article 45.

Special Fund

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

- The Special Fund balance is \$19,221.74 of which \$8,832.68 is for cases older than 3 years.
 - **\$8,298.53** can be escheated to external parties and **\$533.85** to Dallas County General fund.
 - The \$19,221.74 balance per JPAS is \$713.60 less than the \$19,935.34 bank balance, as a result of incomplete JPAS records.
- The court did not complete the FY2020 Special Fund Reconciliation by the start of the audit (04/19/2021). **Status: The court completed FY20 Special Fund Reconciliation on 05/28/2021.**
- 26 cancelled checks totaling \$2,681 were not posted to JPAS. **Status: As of 8/16/2021 the court posted 25 cancelled checks totaling \$2,349.**
- 13 checks totaling \$2,072.40 were disbursed, but not posted to JPAS. **Status: As of 8/16/2021 the court posted four checks totaling \$589.**

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

The Special Fund is intended to be a temporary escrow account, and the court has not escheated the \$8,832.68 balance which contains overpayments and cash bonds paid by parties. Management did not ensure Special Fund activities were timely reviewed and reconciled to detect check disbursements and cancellations errors and omissions. As a result, parties entitled to funds did not receive them and may not realize they are held in escrow by the court. Without effective review and oversight disbursement checks may be sent to the incorrect payee, financial records in JPAS may be incomplete or be posted with errors.



Recommendation

Special Fund

Management should make the following corrective actions:

- Contact parties to claim the \$8,832.68 in Special Funds held in escrow.
- Post the 26 cancellations totaling \$2,681 and 13 Special Fund checks totaling \$2,072.40 to JPAS.
- Reconcile Special Fund balances and transactions from the General Ledger against JPAS each month.
- Ensure Special Fund check disbursements and cancellations are accurately and completely posted to cases in JPAS after the completion of monthly reconciliations.
- Review Special Fund reports and routinely escheat Special Funds in accordance with unclaimed property statutes, Property Code, § 72 and § 76.
- Forfeit cash bonds in accordance with Code of Criminal Procedure § 22.

Management Action Plan

Management has implemented changes to policies and procedures. 25/26 of the check cancellations have been updated and posted

Auditors Response

None

Civil Fees

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

- Two cases in which the court did not document an explanation for not collecting filing fees in JPAS.
- Two cases in which the court did not post the Pauper's Affidavit filed dates in JPAS.
- One case was initially set up in JPAS with an incorrect case type, but a reason was not provided in the JPAS comments to reference the correct case.
- One case in which the Pauper's Affidavit form in the case jacket was for a different case number.

Each clerk shall keep a file docket which shall show in convenient form the number of the suit, the names of the attorneys, the names of the parties to the suit, and the nature thereof, and, in brief form, the officer's return on the process, and all subsequent proceedings had in the case with the dates thereof, consistent with Rules 25 of the Texas Rules of Civil Procedure. Per Rule 145, a Statement of Inability to Afford Payment should be docketed to the case.

This occurred due to clerical errors made in the manual process of setting up new civil cases and updating JPAS, and were not detected by management through review of the Justice Fee Exception List. As a result, JPAS docketing errors may occur when civil case filings are not reviewed by the court for completeness and accuracy.



Recommendation

Civil Fees

Management should make the following correct actions:

- Update JPAS comments for two cases with an explanation for not collecting filing fees.
- Add comments to one case indicating it was set up in error and reference the correct case number.
- Update the Pauper's Affidavit date in JPAS for two cases.
- Obtain the Statement of Inability to Pay form (Pauper's Affidavit Form) for the correct case and put the misplaced form in the correct file.
- Review the Justice Fee Exception List from Document Direct for civil cases filed without a payment and for posting errors.
 - Determine whether JPAS date and comment fields are appropriately updated and Statement of Inability to Pay forms are in the case file.
- Ensure case records are accurate and reflect a complete account of case activities.

Management Action Plan

Management has implemented changes to policies and procedures.

Auditors Response

None

Dismissed Cases

We reviewed 40 dismissed cases and identified one case file requested for audit review was not located in the court's records or County Archives; therefore, we could not verify whether the dismissal was approved by the judge.

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. Per Dallas County Code Section 98-6 (a) Elected officials who designate themselves as the records management officer for their office will cooperate with the Commissioners Court and the county records management officer on records management issues.

This occurred because court management did not adhere to LGC 115.901 and Dallas County Code Section 98-6 (a). The court stores paper records in files and utilize a manual system for categorizing and tracking case jackets stored remotely. Missing case jackets increase the risk that assets may be misappropriated and not detected through examination of the case jacket and its contents.

Recommendation

Dismissed Cases

Management should make the following corrective actions:

- Locate missing case files for examination by the County Auditor per LGC 115 and Dallas County Code Section 98-6 (a).
- Maintain, safeguard, track and transfer records of the court. Files and records should be classified and inventoried before moving files off-site.



- Communicate records management issues to the Records Management Officer.

□

Management Action Plan

Management has implemented changes to policies and procedures.

Auditors Response

None

Disposed Cases

We reviewed 20 disposed cases and identified:

- 14 disposed cases did not have the judge's signature authorizing Community Service or Time Served to satisfy the amount owed.

Per Code of Criminal Procedure (CCP) Article 32.02, no case shall be dismissed without the consent of the presiding judge. Per CCP 45 the justice or judge shall determine whether the fine and costs should be discharged by performing community service and shall credit the defendant for time served in jail. The court should docket credit for waivers, community service, time served, and dismissals with the Judge's signature and date.

This occurred because court management did not adhere to CCP 45 to ensure sufficient approval is documented for Community Service or Time Served. This increases the risk that assets may be misappropriated when Community Service or Time Served are granted without the Judge's authorization (signature).

Recommendation

Disposed Cases

Management should make the following corrective actions:

- Require that judicial decisions are authorized by the Judge with the Judge's signature in compliance with CCP Article 32 and 45.
- Review case records and dockets for accuracy and completeness before disposing the case.
- Examine cases in which community service and time served was granted without judicial authorization (signature) present in the case jacket.

□

Management Action Plan

Management has implemented changes to policies and procedures.



Auditors Response

None

Internal Control Questionnaire

We reviewed the responses from the Internal Control Questionnaire (ICQ), dated 04/13/2021 and identified:

- Clerks authorize community service if the defendant request community services.
- Monthly JPAS exception reports for voided cases are "rarely" reviewed by management.

Per Texas Attorney General (AG) Opinion JH-386, "A justice of the peace may not delegate to any other person the exercise of judicial powers and duties devolved upon him by the Constitution or statutes of the state." Per CCP 45 the justice or judge shall determine whether the fine and costs should be discharged by performing community service. As a best practice, management should review monthly JPAS exception reports (especially with respect to receipt deletions, lowered amounts, payment type changes, and agreeing the daily closeout) and other reports of case activities to ensure that errors and omissions are timely detected.

These instances occurred because court management did not adhere to AG Opinion JH-386. Management has access to Document Direct, but does not utilize reports to monitor JPAS postings and court activities. A lack of management oversight and authorization increases the risk and opportunity that waivers, credits, and dismissals may be inappropriately granted and transactions are voided without segregation of duties.

Recommendation

Internal Control Questionnaire

Management should make the following corrective actions:

- Comply with AG Opinion JH-386 and CCP 45 by not permitting anyone other than the Judge from granting community service to defendants.
- Routinely review monthly Exception Reports from JPAS to monitor computer voids and ensure the timely detection of errors and omissions by court staff.

Management Action Plan

Management has implemented changes to policies and procedures.

Auditors Response

None



Mass Dismissal

We reviewed 92,610 cases dismissed "for lack of evidence and in the interest of justice" and identified 1,005 cases were not docketed with a dismissal date in JPAS after the DA's motion and Judge's order to dismiss were signed.

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

Recommendation

Mass Dismissal

Management should make the following corrective actions:

- Add the dismissal dates to JPAS for the 1,005 cases.
- Review case records and dockets for accuracy and completeness before disposing cases.
- Run Document Direct Reports or request JPAS reports from IT to detect docketing discrepancies.

Management Action Plan

Management has implemented changes to policies and procedures. On 6/30/21 the Dallas County DA's

office and Judge Seiders court was notified that another dismissal & order will need to take place.

As of today, we're still waiting on this sign-off.

Auditors Response

None

cc: Darryl Martin, Commissioners Court Administrator