



DALLAS COUNTY COUNTY AUDITOR

TO: Anne Brabham, Manager Jury Services
Honorable Gary Fitzsimmons, District Clerk

FROM: Virginia Porter, County Auditor *Virginia Porter*

SUBJECT: Jury Services Review FY2009 – FY2011

DATE: Issued: April 25, 2014
Released: September 2, 2014

SCOPE

As part of ongoing reviews of county offices and compliance with statutory regulations and county policies, we have completed a review of jury payments, donations, and attendance records of Jury Services for fiscal years 2009 through 2011.

BACKGROUND

On August 26, 2009, Dallas County implemented an integrated jury management system, ACS Juror. This system provides automation of jury wheel, daily juror check-in, juror assignment, payments, and donations for Petit Jurors, but attendance records remain manual. Report writer features for reporting are available. Grand Jurors are paid using the mainframe system.

The jury plan approved by Commissioners Court on July 6, 1999 on court order 99-1263 was revised March 29, 2011 on court order 2011-603. The revised plan recommended by a majority of the Judges of the District and Criminal District Courts of Dallas County incorporated prior amendments to the plan and provided new procedures for management of central jury room, staff, ACS Juror system and juror selection.

REVIEW PROCEDURES

Standard review procedures were followed to test internal controls and statutory compliance within the department. A random sampling of the total activity was selected for certain procedures, while others were reviewed in their entirety. Review steps included but were not limited to the following:

- Determined appropriateness of juror payments for days served for Petit Jury and Grand Jury
- Reviewed juror donation activity for Petit Jury
- Reviewed check disbursement and cancellation procedures
- Reviewed quarterly State reimbursement requests
- Examined tickets validated for reduced parking rates (limited review - only three months available)

STATISTICAL

During fiscal year 2009, a review of Jury Services activity revealed:

- Amount paid to jurors totaled \$1,686,604.00
- Amount donated by jurors totaled \$ 246,450.00
- Amount reimbursed by the State for FY2009 totaled \$ 978,826.00

During fiscal year 2010, a review of Jury Services activity revealed:

- Amount paid to jurors totaled \$ 1,836,284.94
- Amount donated by jurors totaled \$ 161,879.12
- Amount reimbursed by the State for FY 2010 totaled \$ 962,166.00

During fiscal year 2011, a review of Jury Services activity revealed:

- Amount paid to jurors totaled \$ 1,596,241.00
- Amount donated by jurors totaled \$ 210,994.00
- Amount reimbursed by the State for FY 2011 totaled \$ 813,476.00

FINDINGS

Jury Disbursements

- Judge's Jury list cover sheet for Petit Jury is not consistently signed by the reviewer or preparer.
- Several Grand Jury juror payments did not reconcile to signed forms.
- Commissioners Court approval not located for payment of \$10 for first day of Grand Jury service. Commissioners Court supported legislation in 2003 to amend Government Code Section 61.001 (c) which authorizes Commissioners Court to set different daily reimbursement rates for grand and petit jurors. Historically, Dallas County paid \$10 for each day of Grand Jury service prior to the legislative change.
- Numerous Petit Jury checks had to be reissued due to errors with check amounts and incorrect address information. Instances where jurors were overpaid.

State Reimbursement

Quarterly 'Request for County Reimbursement' report is inadequate for reconciling financial data; report totals are affected by attendance record adjustments. Report does not remain static if generated at a later date due to accounting periods not closed in the ACS Juror Management System. Supporting documents necessary for reconciliation not retained for audit.

Time and Attendance

One employee used three personal holidays in 2009; another employee used three personal holidays in 2010. Also, one employee was charged vacation pay when holiday pay should have been used.

Other

Validated jury parking tickets are retained for three months only by the parking management company.

RECOMMENDATIONS

Jury Disbursements

- Judge's Jury list cover sheet should be modified to include preparer's name and approver's name/signature.
- Grand Jury lists should be reviewed to confirm actual days served and entered accurately into the preliminary disbursement data files. Supervisor should reconcile check registers against control registers prior to releasing checks.
- Juror Information Cards should be examined for correction notations with appropriate updates posted to the jury disbursement system.
- All payments for jury service should be accurately and timely processed in accordance with statutes and Commissioners Court orders.
- Accurate petit juror time and attendance records should be maintained by the bailiff.
- Automated system controls should be implemented to detect and prevent unauthorized or erroneous transactions.

State Reimbursement

Modification should be requested of the existing 'Quarterly Reimbursement Request' report to accurately reflect the reimbursement amount paid to each juror during that quarter only. The report should include the run date and time and remain static regardless of the date generated. ACS Juror Management System should include accounting periods which are properly and timely closed.

Time and Attendance

All start times, meal periods, end times, vacation time, sick time, holiday time, jury duty, compensatory time, overtime, etc. should be properly and timely posted to the Kronos T&A system in accordance with the Dallas County Code and Commissioners Court orders.

Other

Validated jury parking tickets should be retained the latter of audit completion date or parking management contract term.

CURRENT FINDINGS/OBSERVATION, RECOMMENDATIONS, AND RESPONSES

Finding templates numbered 11.Jury.01.01 thru 11.Jury.01.05 are attached with management responses incorporated.

SUMMARY

This report is intended for the information and use of the department. While we have reviewed internal controls and compliance factors, this review will not necessarily disclose all matters of a material weakness. Noted weaknesses inherent in the legacy jury pool/pay system while sufficiently managed; still exist after the implementation of the new system. 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.

Highest areas of risk which need to be addressed include: accuracy of jury attendance records; incomplete system integration between ACS Juror Management System and Oracle; and inaccurate juror payments.

Emphasis on outlined procedures should provide for improved departmental processes. Consideration of all issues and weaknesses should be incorporated by Jury Services as a self-assessment tool. Adherence to and follow-through with the recommendations should strengthen internal controls and compliance with Dallas County policies and procedures.

cc: Darryl Martin, Commissioners Court Administrator
Lori Ann Bodino, District Court Administrator

Jan 8-6-14

County Auditor



Dallas County, Texas

Finding Number: 11-Jury-01-01
 Date: July 12, 2012
 Audit: Jury Services Review FY2009 – FY2011
 Auditor(s) Assigned: TB

Finding:	<p>Petit Jury: Review of Petit Jury's Check Register, Donation Report, and Jury Lists for September 2009, March 2010, and July 2011 revealed:</p> <p>FY2009</p> <ul style="list-style-type: none"> Fourteen (93.33%) of fifteen Judge's Jury List cover sheets reviewed were not signed by the preparer. Thirteen (86.67%) of fifteen Judge's Jury List cover sheets reviewed were not signed by the approver. <p>FY2010</p> <ul style="list-style-type: none"> Four (14.29%) of twenty-eight Judge's Jury List cover sheets reviewed were not signed by the preparer. Three (10.71%) of twenty-eight Judge's Jury List cover sheets reviewed were not signed by the approver. <p>FY2011</p> <ul style="list-style-type: none"> Nine (14.75%) of sixty-one Judge's Jury List cover sheets reviewed were not signed by the preparer. Ten (16.39%) of sixty-one Judge's Jury List cover sheets reviewed were not signed by the preparer
Workpaper Reference: (or other method by which finding was identified)	Workpaper No. 2A- Jury Disbursements for Petit Jury
Condition: (Describe the current condition)	<p>As of September 1, 2009, prospective jurors receive notification via U.S. mail to initially report for service at one of the two central locations (George Allen Court Building or Crowley Courts Building). Prospective jurors can respond to the jury summons (including claiming a deferral or exemption and requesting postponement dates) by mail, online, or in person (on jury summon date). Prospective jurors indicate on juror card to receive payment or donate juror payment.</p> <p>When judges request groups of prospective jurors be sent to their court, jury services selects jurors within a range of pre-assigned juror numbers. Prospective jurors are instructed to report to a specific court. The court's bailiff receives the list of prospective jurors assigned to the court. Jurors are selected during the voir dire process. Prospective jurors not selected will either be dismissed by the judge or advised to return to the central jury room. Dismissed jurors are entitled to \$6 for reporting.</p> <p>The bailiff maintains time and attendance of each impaneled juror each day within the Juror Management System. At the end of the trial, the judge approves the impaneled jury list. A court order may be signed by the judge to grant the juror additional compensation for their day(s) of service. The list is forwarded by the bailiff to Jury Services for payment processing.</p>
Criteria: (Describe the optimal condition)	<p>Government Code 61.001 (a): Except as provided by Subsection (c), a person who reports for jury service in response to the process of a court is entitled to receive as reimbursement for travel and other expenses an amount: (1) not less than \$6 for the first day or fraction of the first day the person is in attendance in court in response to the process and discharges the person's duty for that day; and (2) not less than \$40 for each day or fraction of each day the person is in attendance in court in response to the process after the first day and discharges</p>



	<p>the person's duty for that day.</p> <p>Government Code 61.001 (b): In preparing and approving the annual budget for a county, the commissioners court of the county shall determine the daily amount of reimbursement for expenses for a person who reports for jury service and discharges the person's duty. The amount of reimbursement for each day must be within the minimum and maximum amounts prescribed by this section and paid out of the jury fund of the county. The commissioners court may set different daily amounts of reimbursement for: (1) grand and petit jurors; or (2) different petit jurors based on: (A) whether a juror serves in a small claims court, justice court, constitutional county court, county court at law, or district court; or (B) any other reasonable criteria determined by the commissioners court.</p> <p>Government Code Sec. 61.0015 (a): The state shall reimburse a county \$34 a day for the reimbursement paid under Section 61.001 to a person who reports for jury service in response to the process of a court for each day or fraction of each day after the first day in attendance in court in response to the process. (a-1) Notwithstanding Subsection (a), during the state fiscal biennium beginning September 1, 2011, the state shall reimburse a county the appropriate amount as provided in the General Appropriations Act for the reimbursement paid under Section 61.001 to a person who reports for jury service in response to the process of a court for each day or fraction of each day after the first day in attendance in court in response to the process.</p> <p>Court Order 2005-2449 approved December 20, 2005 to increase juror pay from \$6 per day to \$40 per day for jury service (petit or grand juror) for the second and each subsequent day of jury service, effective January 1, 2006.</p> <p>Court Order 2011-1422 approved August 23, 2011 to change the payment of jury services to \$6 plus the amount available for reimbursement by the State of Texas for the second and each subsequent day of jury service.</p> <p>Court Order 2011-603 (Jury Plan) approved March 29, 2011 notes that the bailiff documents the jurors selected by the court and provides that information to Jury Service. Each day of service the bailiff takes attendance of the Jury. The bailiff notifies Jury services.</p>
Cause: (Describe the cause of the condition if possible)	Supervisory review is not evidenced
Effect: (Describe or quantify any adverse effects)	Potential processing deficiencies
Recommendation: (Describe corrective action)	Judge's Jury List Cover Sheet should include preparer's name and approver's name/signature.
Responsible Department or Organization:	Jury Services
Management's Response:	<input type="checkbox"/> Agree <input type="checkbox"/> Disagree Respondent: Anne Brabham, Jury Services Manager Date: June 9, 2014
Comments:	New Lead Clerk at FCCB and GACB will review each jury list and if not signed by bailiff and Judge, new procedure is to call the Court and request signature. If panel is not used, Lead Clerk will make a notation on the cover sheet, initial, and date it.
Disposition:	<input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration

County Auditor



Dallas County, Texas

Finding Number: 11-Jury-01-02
Date: July 12, 2012
Audit: Jury Services Review FY2009 – FY2011
Auditor(s) Assigned: TB

Finding:	Grand Jury Comparison of Grand Jury room attendance records to Disbursement Registers for FY2009, FY2010, and FY2011 revealed: <ul style="list-style-type: none"> • Manual /duplicate efforts required to update attendance • Attendance records do not consistently inter-reference to pay register by juror • Instances of days paid in FY2010 and FY2011 without evidence of juror sign-in including alternates not signing on first day of service or subsequent days.
Workpaper Reference: (or other method by which finding was identified)	Workpaper No. 3ABC - Grand Jury Fund Disbursements Grand Jury attendance records
Condition: (Describe the current condition)	<p>Grand jurors are selected by grand jury commissioners during the term of court for which the grand jury commissioners were selected to serve. The District Clerk's Office is given a roster of the selected grand jurors. The grand jurors are then assigned a juror number by the District Clerk's Office for record keeping and payment purposes. Juror numbers are entered by District Clerk staff into the Mainframe Grand Jury application along with the jurors name and address.</p> <p>The grand jurors will sign the daily attendance sheet on each day they serve. Once the grand jurors have completed service, the Chief Bailiff of the Grand Jury will submit the daily attendance sheets to the District Clerk's office for payment processing. The District Clerk's staff verifies and calculates the number of days that each juror served based on the number of times the juror signed in. The number of days served will be entered by the District Clerk's staff into the Mainframe Grand Jury application under the appropriate juror number. The District Clerk will send a pre-payment batch summary to Accounts Payable for processing the grand juror checks. The District Clerk will also send a copy of the daily sign-in sheets (typically received two days after checks printed) to Accounts Payable.</p>
Criteria: (Describe the optimal condition)	<p>All payments for Grand Jury service should be accurately and timely processed in accordance statutes and Commissioner Court orders.</p> <p>Automated processes should be developed where possible to limit manual/duplicate data entry.</p> <p>Quality assurance processes including management review of Jury lists and comparison to preliminary disbursement data prior to check issuance.</p> <p>In accordance with Government Code, Sec. 61.001. REIMBURSEMENT OF EXPENSES OF JURORS AND PROSPECTIVE JURORS. (a) Except as provided by Subsection (c), a person who reports for jury service in response to the process of a court is entitled to receive as reimbursement for travel and other expenses an amount:</p> <p>(1) not less than \$6 for the first day or fraction of the first day the person is in attendance in court in response to the process and discharges the person's duty for that day; and</p> <p>(2) not less than \$40 for each day or fraction of each day the person is in attendance in court in response to the process after the first day and discharges the person's duty for</p>



that day.

(a-1) Notwithstanding Subsection (a), and except as provided by Subsection (c), during the state fiscal biennium beginning September 1, 2011, a person who reports for jury service in response to the process of a court is entitled to receive as reimbursement for travel and other expenses an amount:

(1) not less than \$6 for the first day or fraction of the first day the person is in attendance in court in response to the process and discharges the person's duty for that day; and

(2) not less than the amount provided in the General Appropriations Act for each day or fraction of each day the person is in attendance in court in response to the process after the first day and discharges the person's duty for that day.

(a-2) This subsection and Subsection (a-1) expire September 1, 2013.

(b) In preparing and approving the annual budget for a county, the commissioners court of the county shall determine the daily amount of reimbursement for expenses for a person who reports for jury service and discharges the person's duty. The amount of reimbursement for each day must be within the minimum and maximum amounts prescribed by this section and paid out of the jury fund of the county. The commissioners court may set different daily amounts of reimbursement for:

(1) grand and petit jurors; or

(2) different petit jurors based on:

(A) whether a juror serves in a small claims court, justice court, constitutional county court, county court at law, or district court; or

(B) any other reasonable criteria determined by the commissioners court.

(c) A person who reports for jury service in a municipal court is not entitled to reimbursement under this chapter, but the municipality may provide reimbursement for expenses to the person in an amount to be determined by the municipality.

(d) In a specific case, the presiding judge, with the agreement of the parties involved or their attorneys, may increase the daily amount of reimbursement for a person who reports for jury service in that case. The difference between the usual daily amount of reimbursement and the daily amount of reimbursement for a person who reports for jury service in a specific case shall be paid, in equal amounts, by the parties involved in the case.

(e) A check drawn on the jury fund by the district clerk of the county may be transferred by endorsement and delivery and is receivable at par from the holder for all county taxes.

(f) A reimbursement for expenses under this section is not a property right of a person who reports for jury service for purposes of Chapters 72 and 74, Property Code. If a check, instrument, or other method of payment authorized under Section 113.048, Local Government Code, representing a reimbursement under this section is not presented for payment or redeemed before the 90th day after it is issued:

(1) the instrument or other method of payment is considered forfeited and is void; and

(2) the money represented by the instrument or other method of payment may be placed or retained in the county's jury fund, the county's general fund, or any other fund in which county funds can be legally placed, at the discretion of the commissioners court.

In accordance with Code of Criminal Procedure Art. 19.06. SHALL SELECT GRAND JURORS. The jury commissioners shall select not less than 15 nor more than 40 persons from the citizens of the county to be summoned as grand jurors for the next term of court, or the term of court for which said commissioners were selected to serve, as directed in the order of the court selecting the commissioners. The commissioners shall, to the extent possible, select grand jurors who the commissioners determine represent a broad



	<p>cross-section of the population of the county, considering the factors of race, sex, and age. A commissioner is not qualified to be selected for or to serve as a grand juror during the term of court for which the commissioner is serving as a commissioner.</p> <p>Code of Criminal Procedure Art. 19.26. JURY IMPANELED. (a) When fourteen qualified jurors are found to be present, the court shall proceed to impanel the grand jury, unless a challenge is made, which may be to the array or to any particular person presented to serve as a grand juror or an alternate.(b) The grand jury is composed of not more than twelve qualified jurors. In addition, the court shall qualify and impanel not more than two alternates to serve on disqualification or unavailability of a juror during the term of the grand jury. On learning that a grand juror has become disqualified or unavailable during the term of the grand jury, the attorney representing the state shall prepare an order for the court identifying the disqualified or unavailable juror, stating the basis for the disqualification or unavailability, dismissing the disqualified or unavailable juror from the grand jury, and naming one of the alternates as a member of the grand jury. The procedure established by this subsection may be used on disqualification or unavailability of a second grand juror during the term of the grand jury. For purposes of this subsection, a juror is unavailable if the juror is unable to participate fully in the duties of the grand jury because of the death of the juror or a physical or mental illness of the juror.</p>				
Cause: (Describe the cause of the condition if possible)	<p>Incomplete supervisory review</p> <p>Manual recordkeeping and data entry errors to mainframe Grand Jury pre-disbursement files</p>				
Effect: (Describe or quantify any adverse effects)	<p>Potential for Grand Juror overpayments</p>				
Recommendation: (Describe corrective action)	<p>Grand Jury payments for days served should be issued in accordance with V.T.C.A, Government Code, § 61.001 and Commissioners Court orders.</p> <p>Grand Jury attendance list should be reviewed to confirm days served and entered accurately to preliminary disbursement data files.</p> <p>Alternate Grand Jurors should be required to sign daily sheets for all days of attendance including the first day. Attendance lists should clearly identify alternates for compliance with Code of Criminal Procedure Art. 19.26 (b) which limits the number of alternates to two.</p> <p>Supervisor personnel should reconcile check registers against manual control registers/Grand Jury attendance lists prior to the releasing of checks.</p>				
Responsible Department or Organization:	Jury Services				
Management's Response:	<input type="checkbox"/> Agree	<input checked="" type="checkbox"/> Disagree	Respondent:	Tanya Varnado, Criminal Process Specialist	Date: 7/31/2014
Comments:	<p>District Clerk is not responsible for ensuring that the jurors sign in daily or creating the sign in sheets in which the jurors utilize. It is evident because of the way that the sign in sheets are designed that a mistake can easily be made during the counting process of juror's signatures. Sign in sheets reflect that juror's name changed position on additional sheets from where it was when the original count began. Clerk and secondary expect</p>				



	<p>names to be in the same place on each sheet. If totals match secondary total, then the mistake is missed.</p> <p>There is also a secondary check of the juror's days served by a Supervisor or 2nd clerk in an attempt to avoid human error. All payment information acquired from Grand Jury is forwarded to the Auditor's Office the next day via interoffice mail once the payments have been entered by District Clerk for the Auditor's review for any discrepancies prior to payments being processed. <i>Audit Comment: Responsibility for accuracy in payments vested with official. Process weakness identified during audit should be addressed by elected official.</i></p> <p><i>For fifteen missing sign-ins identified by the auditor, Jurors were selected as alternates. Jurors did not sign in for their first day of service. Jurors had to be present in order to get selected for Grand Jury. Information was also verified with Grand Jury personnel prior to remitting them for payment. Audit Comment: District Clerk response lists four individuals as Grand Juror alternates on the same day. Statute limits the number of alternates to two.</i></p>
Disposition:	<input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration

County Auditor



Dallas County, Texas

Finding Number: 11-Jury-01-03
 Date: August 17, 2012
 Audit: Jury Services Review FY2009 – FY2011
 Auditor(s) Assigned: TB

Finding:	State Reimbursement Reports: The report "Quarterly Request for County Reimbursement of Juror Payments" that is generated from the ACS Juror Management System does not remain static. If regenerated at a later date using the same parameters, the report does not produce the same results due to the system handling of adjustments. Also, the generated report does not include a generated date or time on the reports; it is difficult to determine when a report was generated.
Workpaper Reference: (or other method by which finding was identified)	Workpapers No. 6A – Jury Quarterly State Reimbursement "Quarterly Request for County Reimbursement of Jury Payment" Report - 2 nd Qtr 2010 thru 4 th Qtr 2011 – generated by Jury Services Reprint of the "Quarterly Request for County Reimbursement of Jury Payment" - Report 2 nd Qtr 2010 thru 4 th Qtr 2011 – generated by Auditor's Office
Condition: (Describe the current condition)	The ACS Juror Management system is limited to processing petit juror payments. The ACS Juror Management System is used to generate the "Quarterly Request for County Reimbursement of Juror Payments"; this report is the supporting documentation for the petit juror reimbursement requested from the state. The report is driven by petit juror attendance records. The report includes attendance data from the first day of juror service within the date range whether the service is complete and jurors paid. Each run of the report includes juror attendance as of the date of report without flagging attendance record adjustments which causes variances in report amounts. Reimbursement request requires reconciliation and addition of petit juror payments plus grand juror payments. The reports for 2 nd Qtr FY2010, 3 rd Qtr FY2010, 4 th Qtr FY2010, and all quarters in FY2011 were regenerated. The regenerated reports reflected a different amount than the report generated at an earlier date and submitted to request reimbursement from state.
Criteria: (Describe the optimal condition)	Quarterly Reimbursement Request report should include data fields and date parameters to allow or provide: <ul style="list-style-type: none"> • Accurate details of reimbursement amounts paid to each juror during that quarter only. • Extract and analysis of jurors paid in the quarter. • System or manual controls to prevent retroactive posting. • Audit trail or reconciliation options for subsequent corrections. <p>Government Code Sec. 61.0015 (a): The state shall reimburse a county \$34 a day for the reimbursement paid under Section 61.001 to a person who reports for jury service in response to the process of a court for each day or fraction of each day after the first day in attendance in court in response to the process.</p> <p>Each quarter, Jury Services prepares the "Quarterly Request for County Reimbursement of Juror Payments" to request the state to reimburse Dallas County the statutory amount for the second and subsequent days for jurors serving on a jury panel. The request and the report is certified by the County Judge and is then submitted to the state by Jury Services</p>
Cause: (Describe the cause of the condition if possible)	<ul style="list-style-type: none"> • Each run of the report includes juror attendance as of the date of report without flagging attendance record adjustments • Reports are not static
Effect: (Describe or quantify any adverse effects)	<ul style="list-style-type: none"> • Unreliable reporting from the system increases the risk of overpaying and/or underpaying Jurors, over- or under-funding donations, and may result in under-requesting or over-requesting reimbursement from the state.
Recommendation:	<ul style="list-style-type: none"> • Request modification of the existing Quarterly Reimbursement Request report to



(Describe corrective action)	reflect accurately the reimbursement amount paid to each juror during that quarter only. The report should include the run date and time and remain static regardless of the date generated. <ul style="list-style-type: none"> • Develop and implement a reconciliation of reimbursement request to check registers. • Request modification to the ACS Juror Management System to include accounting periods which are required to be closed monthly with adjustments processed with an effective date in open accounting periods only. 				
Responsible Department or Organization:	Jury Services				
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Anne Brabham, Jury Services Manager	Date: 6/9/2014
Comments:	The JMS's Reimbursement Report originally could not account for changes in jury pay or reimbursement rate, the report was set for the following variables: \$40 for second day(s) days of jury service pay and a \$34 reimbursement rate; however, as the State of Texas has changed the jury pay and reimbursement rate three times since August 2011, Xerox configured the report such that Jury Services could update any changes in reimbursement rate and juror pay by date. This change has resulted in much improved process for Jury Services and it should now allow for the generation of a report for verification purposes as the change in pay and reimbursement is now set by date. Jury Services does now keep supporting documentation used to verify accuracy of reimbursement request.				
Disposition:	<input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration				

Jan 8-6-14

County Auditor



Dallas County, Texas

Finding Number: 11-Jury-01-04
Date: 04/30/2013
Audit: Jury Services Review FY2009 – FY2011
Auditor(s) Assigned: TB

Finding:	<p>Time and Attendance Observation of office schedules and review of manual attendance records and Kronos time and attendance system postings revealed:</p> <ul style="list-style-type: none"> • One employee used three personal holidays in 2009 when only one personal day was approved for calendar year 2009. Kronos comment shows birthday holiday for FY10 taken 12/23/09. • One employee used three personal holidays in 2010 when two personal days (includes birthday holiday) were approved for calendar year 2010. • One employee was charged vacation pay (16 hours) when holiday pay was available • One employee received 1.5 hours of approved time off (ATO) while not averaging a 40 hour work week over a floating 12 month period • Employees take one hour for lunch. Lunch is recorded as 30 minutes on the Kronos time and attendance system.
Workpaper Reference: (or other method by which finding was identified)	<p>Workpapers 7B Kronos CO 2008-1674 – Holiday Schedule for Calendar Year 2009 CO 2009-1423 – Holiday Schedule for Calendar Year 2010 CO 2010-1312 – Holiday Schedule for Calendar Year 2011</p>
Condition: (Describe the current condition)	<p>Time stamp functionality is used by non-exempt staff. Bi-weekly sign-off by management reflected on Kronos records. Annual leave, sick leave, holidays, etc. taken are recorded to the Kronos system based on information available to the supervisor. Request forms for leave not retained according to records retention.</p> <p>Manual time and attendance records were not available for review.</p>
Criteria: (Describe the optimal condition)	<p>According to Dallas County Code, Section 82.32, Work hours scheduling:</p> <p>(c) Breaks and lunch periods. An elected official/department head may also establish breaks and lunch periods for their employees. Employees may be granted one break of ten minutes for each four hours worked. Employees are paid while on break. A lunch period may be 30 minutes or an hour depending on the work schedule approved by the elected/appointed official/department head. Lunch periods are in addition to the regular eight-hour work period. Employees are not paid during their lunch period; therefore, they should be completely relieved of all duties and be free to leave their post of duty.</p> <p>According to Dallas County Code Sec. 82-172, Nonexempt employee responsibilities:</p> <p>(c) Each elected official or department head will designate a 30-minute, 45-minute or one-hour lunch period for his nonexempt employees. The elected official or department head may not set the lunch period within the two hours after the employee's regular shift begins or in the two hours before the employee's regular shift ends. Whatever lunch period the elected official or department head designates for his employees will not be work time. The time and attendance system will automatically deduct the designated lunch period from the hours actually worked by the employee, and the employee will not be paid for this time.</p> <p>According to Dallas County Code Section 82-771, Granting conditions,</p> <p>In addition to the holidays listed in section 82-741, during the budget process each year, the</p>



	<p>commissioners court may grant an additional personal holiday (eight hours) with the following stipulations:</p> <ol style="list-style-type: none"> (1) Must be a regular, full-time employee; (2) Must be employed by the county for more than six months. (3) Must be taken in a full day increment; (4) Can be taken on any day of the year with supervisory approval; and (5) If the personal day is not taken during the effective calendar year, the personal day shall be forfeited. <p>According to Dallas County Code, Section 82.175, Supervisory responsibilities:</p> <p>(e) Supervisors are responsible for checking daily start times, meal periods, end times, vacation time, sick time, compensatory time and overtime policies. Supervisors are responsible for promptly documenting actions warranting discipline and for promptly reporting possible fraud to the county auditor.</p> <p>According to Dallas County Code, Section 82-132, Work schedules: Exempt employees shall report all hours worked and adhere to an established work schedule approved by the elected official/department head. Exempt employees' work schedules <u>shall average a minimum of 40 hours per week</u>, including use of accrued leave time. All time worked shall be recorded in the official time and attendance system.</p> <p>Management sign-off of Kronos records indicate review and agreement with time submitted for payroll.</p> <p>According to Dallas County Code, Section 82-134, Scheduled time off:</p> <p>Periodically, elected officials/department heads may grant administrative time off for exempt employees. Such time off must be approved by the elected official/department head. In order to approve such leave, the elected official/department head must ensure the <u>exempt employee's most current 12-month average weekly work schedule exceeds 40 hours</u>. For exempt employees whose tenure is less than 12 months, their average weekly hours worked shall be determined by the average hours worked over the number of weeks worked for the county. If this criterion is met, the elected official/department head may, at his/her discretion, approve the time off. Under no circumstances will this time be granted on an hour-for-hour basis and the <u>total amount of time granted shall not exceed 15 work days in a 12-month period except by formal approval by the commissioners court</u>.</p>
Cause: (Describe the cause of the condition if possible)	Inaccurate application of county time and attendance policies.
Effect: (Describe or quantify any adverse effects)	<p>Actual times vary from scheduled hours.</p> <p>Leave balances are not accurately reflected in Kronos</p> <p>Ineligible use of ATO by former employee not recoverable</p>
Recommendation: (Describe corrective action)	<p>All vacation, sick leave, comp time, holiday time, jury duty, and approved time off should be posted to the Kronos time and attendance system in accordance with the Dallas County Code and Commissioners Court order.</p> <p>Request for leave should be retained according to statutory guidelines.</p> <p>Each employee should affirm bi-weekly time paid / leave balances expended through review of pay slip on Employee Self-Service (ESS) application.</p>

County Auditor



Dallas County, Texas

Responsible Department or Organization:	Jury Services				
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Anne Brabham, Jury Services Manager	Date: 6/9/2014
Comments:	Current manager was not hired until after May 2011.				
Disposition:	<input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration				

Jan 8-6-14

County Auditor



Dallas County, Texas

Finding Number: 11-Jury-01-05
Date: July 27, 2012
Audit: Jury Services Review FY2009 – FY2011
Auditor(s) Assigned: TB

Finding:	<p>Check Issuances and Cancellations Review of Petit and Grand Jury disbursements and cancellations for FY2009, FY2010, and FY2011 revealed:</p> <ul style="list-style-type: none"> • Numerous instances of check cancellations due to bad addresses including address records not updated based on juror responses. • Limited instances of check cancellations due to errors in the juror payment amounts. • Instances of jurors overpaid
Workpaper Reference: (or other method by which finding was identified)	<p>Workpapers No. 2D – Cancellations Email notifications from County Treasurer and/or Financial Audit</p>
Condition: (Describe the current condition)	<p>When judges request groups of prospective Petit or Grand Jury jurors to be sent to their court, jury services selects jurors within a range of pre-assigned juror numbers. Prospective jurors are instructed to report to a specific court. Prospective jurors not selected will either be dismissed by the judge or advised to return to the Central Jury room. Dismissed jurors are entitled to \$6 for reporting if Petit Jury and \$10 if Grand Jury.</p> <p>Time and attendance is maintained of each impaneled juror each day. The court bailiff creates an attendance record for processing by Jury Services. At the end of the trial, the judge approves the impaneled jury list and payment is processed. Mistakes occur when reported days are overstated / understated for Petit or Grand Jury jurors and when Petit jurors change their mind on donating their payment for Petit jury service.</p> <p>Jury payment batches are processed by Jury Services in the Jury Management System (JMS) with an export file sent to Accounts Payable for processing. The file is a TXT type file which is fixed length delimited. After processing, Accounts Payable will forward the electronic file to the County Treasurer for processing. County Treasurer personnel generate check register and print checks. Prior to disbursing jury checks, Treasurer staff will compare control totals provided by Jury Services to the check register. If control totals match, the checks will be printed and mailed to the respective jurors. Jurors can contact Jury Services to dispute a check amount or non-receipt of check. Address verification is responsibility of Jury Services.</p> <p>Reliance placed on manual detective controls rather than implementation of automated detective controls.</p>
Criteria: (Describe the optimal condition)	<p>All payments for jury service should be accurately and timely processed in accordance statutes and Commissioner Court orders.</p> <p>Automated detective and preventative controls for jury should be developed to limit reliance on manual controls. Payment processing controls should be developed, automated, and monitored to help ensure that checks generated through computerized applications are valid, properly authorized, and completely and accurately processed. Information processing controls should include the use of record counts, batching techniques, control totals, or some other type of logging (Balancing of source documents to input processing).</p> <p>Quality assurance processes including management review of Jury lists and comparison to</p>



	<p>preliminary disbursement data prior to check issuance.</p> <p>Jury service disbursement procedures require that:</p> <ul style="list-style-type: none"> • Jury lists should be used to update JMS • Juror information cards should be used to update addresses • All jury checks should be accounted for and issued to the proper payee for the correct amount in a timely manner • All jury disbursements and cancellations should be timely and accurately posted to JMS • Supervisory verification of jury payment batches and export files should be evidenced on control documents • Export files should not be editable once created. New export should be created if errors are detected. <p>Jury service cancellation and reissuance procedures require that:</p> <ul style="list-style-type: none"> • All juror payment cancellations, stop payments, and reissues should be documented and distributed to Jury Services from the Treasurer's office • Jury Services reviews and validates the request forms received from the Treasurer's office • Jury Services and District Clerk should approve validated forms • Jury Services should enter approved requests in JMS in order to create payment batches for replacement checks 				
Cause: (Describe the cause of the condition if possible)	<p>Juror record with an extra space in the zip code field resulting in fixed length text export file misaligning records for check printing</p> <p>Inaccurate record keeping</p> <p>Incomplete system integration between JMS and Oracle</p>				
Effect: (Describe or quantify any adverse effects)	<p>Additional staff time required to research and resolve</p> <p>Overpaid and underpaid jurors</p>				
Recommendation: (Describe corrective action)	<ul style="list-style-type: none"> • All payments for jury service should be accurately and timely processed in accordance statutes and Commissioner Court orders. • All jury checks issued, canceled, or stale date should be posted accurately and timely to JMS with requests for reissuances properly processed. • Accurate juror time and attendance records should be maintained by the bailiff. • Jury lists should be verified to confirm actual days served are accurately captured in JMS • Supervisors shall periodically scan the jury lists and juror information cards for appropriate updates to the jury disbursement system • Juror information cards should be examined for notations of current addresses with updates posted to JMS. • Automated system controls should be implemented to detect and prevent unauthorized or erroneous transactions 				
Responsible Department or Organization:	Jury Services				
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Anne Brabham, Jury Services Manager	Date: 6/9/2014
Comments:	<p>Jury Services has implemented a new process to check juror's address for completeness daily on juror's first day of attendance. Also, National Change of Address (NCOA) files are uploaded the week the file is sent to the printer. Lead Clerks check Jury List for accuracy before a panel is paid.</p>				



	<p>Jury Services has implemented use of a database JMS which does not use Jury Information Cards.</p> <p>Jury Services implemented new procedures on March 1, 2012, to pay all one day jurors and panels from the previous week, Monday to Friday, on the following Thursday.</p>		
Disposition:	<input checked="checked" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration