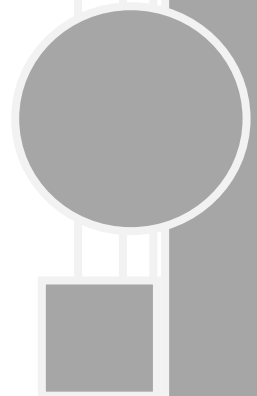




AUDIT REPORT

DALLAS COUNTY
JURY SERVICES - FY 2022

Timothy Hicks, CPA
County Auditor
ISSUED: 5/30/2024
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Jury Services - FY 2022

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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

Ricardo Ulloa
Jury Services Manager
Dallas, Texas

Attached is the County Auditor's final report entitled "**Jury Services - FY 2022**" Report. In order to reduce paper usage, a hard copy will not be sent through in-house mail.

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

Respectfully,

Timothy J. Hicks

Timothy Hicks, CPA
County Auditor

EXECUTIVE SUMMARY

A review of Jury Services for fiscal year 2022 revealed the significant observations listed below:

Summary of Significant Observations:

- **State Quarterly Reimbursement:**
 - The Jury Management system was not accurately totaling the amount of grand jury reimbursements, resulting in \$51,680 owed to Dallas County. This has resulted in delayed revenue recognition to the general ledger.

Repeat Observations from Previous Audits:

- **Petit Jury Judge's List Review:**
 - Petit Juror lists were not consistently signed by the judge prior to processing the jury payroll.
- **State Quarterly Reimbursement:**
 - The system generated report used to calculate reimbursement from the State is inaccurate.
 - Management does not review the State Quarterly Jury Reimbursement reports before submitting them to the Texas Comptroller of Public Accounts.

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, 2021 through September 30, 2022.

The audit procedures may have included interviews with key process owners, observation of transactions processing, data analysis and sample testing of transactions. The main system used may have been reviewed and incorporated as part of the testing of transactions.

**DETAILS****Petit Jury Judge's List Review****Criteria**

Per Government Code Section 62.006, the county or district clerk or the clerk's deputy who draws the name of prospective jurors and the judge in whose presence the names were drawn for placement on jury lists shall certify the jury lists to be the lists drawn for that term.

Standard internal control procedures related to the preparation of the jury panel payments require:

- The court bailiff maintains and provides Jury Services with an accurate daily attendance record of the impaneled jurors.
- The jury list is signed by the court bailiff (the preparer).
- The jury list is certified by the presiding judge as evidence by the judge's signature on the juror's attendance record at the conclusion of the trial. If the jury panel is not used or the panel is cancelled, supporting documentation signed by the judge and bailiff is provided to Jury Services.

Review

A review of two months (randomly sampled) of Petit Jury lists for trials held at the George Allen and Frank Crowley courthouses during fiscal year 2022 revealed:

- Six Petit Judge's Jury List cover sheets are missing the preparer's signature.
- Seven Petit Judge's Jury List cover sheets are missing judge's signature.
- Nine Petit Judge's Jury List cover sheets are missing the date the jury panel was excused and/or the total number of days the jury served.

Cause/Effect

The lack of supervisory review and inconsistent training of staff has resulted in the department maintaining incomplete documentation that could result in juror being underpaid or overpaid.

Recommendation

Petit Jury Judge's List Review

Management should:

- Review the Judge's Jury List cover sheet to ensure that it contains the preparer and judge's signatures. The cover sheet should also include pertinent information such as when the jury panel ended, days served, alternate jurors, case status (i.e. case settled), and jury cancellation.



- Contact the judge to obtain his/her signature.

Management Action Plan

- Jury Services' management will ensure all documents are verified for appropriate signatures before preparation of the weekly juror process. Reminder notices will be sent to the judges and court staff bi-weekly to communicate the proper authorization needed for processing of juror payroll. Staff will also be designated for reviewing the paperwork to ensure the preparer's and judge's signatures have been obtained as well as the dates of service and number of days of service.

Auditor's Response

- None

Cancelled Checks

Criteria

Per Government Code 61.001, 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 the person's duty for that day.

Review

A review of all 247 cancelled Jury Services checks processed during fiscal year 2022 revealed:

- Eight disbursements totaling \$48 issued by Jury Services were cancelled by the Treasurer's Office because individuals did not serve on the jury panel. The cancellations were due to the following:
 - One disbursement was issued to a payee who was deceased at the time of the juror summons.
 - One disbursement was issued in error.
 - Three disbursements were issued to jurors who were disqualified from service for not being Dallas County residents.
 - Two disbursements were issued to jurors who were disqualified from service due to their age.
 - One disbursement was issued to a juror who did not serve due to illness.

**Cause/Effect**

There was a lack of management review of disbursements issued from the jury management system. This has resulted in disbursements being issued to individuals who did not perform jury duty.

Recommendation

Cancelled Checks

Management should:

- Review Juror Pay Sheets to ensure the proper juror and amount are being paid to individuals.
- Ensure system controls are in place to prevent persons from being added to the check disbursement list for those who did not serve on a jury.

Management Action Plan

- These transactions took place during the implementation phase of the new Tyler Jury Management System (JMS) while two JMS systems were operating simultaneously. During this time, the vendor (Tyler) was assisting with the transition of data from the retired jury system (Agile) to the new jury system (Tyler). Moving forward, we are requesting onsite training from Tyler Technologies for all of the jury staff due to the initial and only training that was offered by the vendor being virtual because of the pandemic.

Auditor's Response

- None

Grand Jury Panel Sheets**Criteria**

Standard internal control procedures related to the preparation of the jury panel payroll require:

- The court bailiff maintains an accurate daily attendance record of the impaneled jurors. It is provided to Jury Services for juror payment processing.
- The jury list is certified by the presiding judge as evidenced by the judge's signature on the juror's attendance record at the conclusion of the trial.

Review

A review of all grand jury panel sign-in sheets associated with a sample of four cases during fiscal year 2022 revealed:



- Six grand jury sheets were not signed by a staff member of Jury Services.
- One grand jury sheet was not signed by the grand jury investigator.

Cause/Effect

Due to the lack of supervisory review. Payments to jurors may be delayed or inaccurate.

Recommendation

Grand Jury Panel Sheets

Management should:

- Review the grand jury attendance cover sheet to ensure all required signatures and the date is on the form.
- Contact the grand jury, if necessary, to get a signature before processing payments to jurors.

Management Action Plan

- Jury Services' management will ensure all documents are verified for appropriate signatures before preparation of the weekly juror payroll process. Reminder notices will be sent to the judges and court staff bi-weekly to communicate the proper authorization needed for processing of juror payroll. Staff will also be designated for reviewing the paperwork to ensure the preparer's and judge's signatures have been obtained and the dates of service and number of days of service.

Auditor's Response

- None

State Quarterly Reimbursement

Criteria

Per Government Code 61.0015, as of August 31, 2023, the state shall reimburse a county \$34 a day for the reimbursement to a person who reports for jury services 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. The commissioners court of a county entitled to reimbursement under this section may file a claim for reimbursement with the comptroller. The comptroller shall pay claims for reimbursement under this section quarterly to the county treasury of each county that filed a claim and deposited in the jury service fund.

Per Government Code 61.0015, as of September 1, 2023, the reimbursement amount to the county was reduced to \$14 a day.



Standard internal control procedures related to the preparation of the State Quarterly Juror Reimbursement Reports include:

- Verification of the completeness and accuracy of the juror payment report used for requesting state reimbursement for petit and grand jury juror payments.
- Supervisory review of requested reimbursement amounts prior to submission to the Texas Comptroller of Public Accounts.

Review

A review of all State Quarterly Jury Reimbursement reports for fiscal year 2022 and the subsequent reimbursement amounts received from the state revealed:

- The Jury Management system did not accurately total the amount of grand jury reimbursements resulting in \$51,680 owed to Dallas County.
- Two payments received from the State of Texas for quarterly reimbursements of juror payments were \$884 less than the requested amount.

Cause/Effect

Inaccurate system reports and a lack of management review resulted in quarterly reimbursement payments not being accurately reimbursed to Dallas County.

Recommendation

State Quarterly Reimbursement

Management should:

- Ensure that all jury attendance sheets, juror payment documents, and quarterly reimbursements are reviewed by supervisors for accuracy and completeness before submitting reimbursement requests to the Texas Comptroller of Public Accounts.
- Notify the Dallas County IT department and Tyler Technologies (vendor of juror management system) that pertinent juror data is not included in reports.
- Contact the state for guidance and explanation related to the reimbursement variances.

Management Action Plan

- Moving forward, Jury Services' management is requesting onsite additional training from Tyler Technologies due to the initial and only training that was offered by the vendor being virtual because of the pandemic. At the time of implementation (and at the present time), Tyler Technologies has acknowledged several glitches with their JMS system and have made improvements to their system. To address many of the current and past issues, Tyler Technologies has improved their system with new upgrades.



Dallas County is working with IT Services, and we are scheduled to receive the new release/upgrade in February 2025.

Auditor's Response

- Auditor

cc: Darryl Martin, Commissioners Court Administrator