

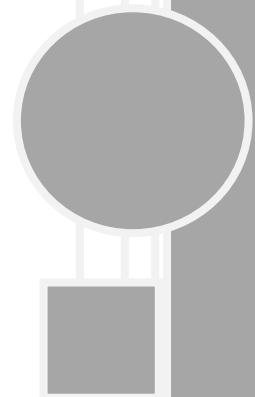


# AUDIT REPORT

DALLAS COUNTY

JURY SERVICES ICQ AND FOLLOW-UP REVIEW

Darryl D. Thomas  
Dallas County Auditor  
ISSUED: January 14, 2019  
RELEASED: January 14, 2019



# JURY SERVICES ICQ AND FOLLOW-UP REVIEW

## TABLE OF CONTENTS

---

MANAGEMENT LETTER.....	3
EXECUTIVE SUMMARY .....	4
INTRODUCTION .....	5
DETAILS.....	6
Jury Services Prior Audit Follow-up & ICQ Review .....	6

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**

Donna Barrance  
Jury Services Manager  
Dallas, Texas

Attached is the County Auditor's final report entitled "**Jury Services ICQ and Follow-up Review**" Report. In order to reduce paper usage, a hard copy will not be sent through in-house mail except to the auditee.

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

Respectfully,

A handwritten signature in blue ink that reads "Darryl D. Thomas". The signature is fluid and cursive.

Darryl D. Thomas  
County Auditor

## **EXECUTIVE SUMMARY**

Dallas County was one of the first metropolitan areas to implement the "One Day/One Trial" system. This means if a citizen is not selected to serve on a jury by 4:30 p.m. on the first day of service, they will be dismissed, unless the trial court instructs them to return. On August 26, 2009, Dallas County implemented the ACS Juror Management System (JMS) to provide automation of the juror management functions including: summons creation, daily juror check-in, juror assignment, panel creation, printing of jury list and seating charts, payments, and Petit Jurors donation lists. However, attendance records were still tracked manually. On August 1, 2016, the functionalities of JMS were replaced with the implementation of the Agile Jury system. There are no significant issues outstanding from the previous audit.

### **Summary of Significant Observations**

- None

We determined that the department has implemented action plans for nine of nine findings. Based on responses to the Internal Control Questionnaire (ICQ), we find no significant observations.

**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. Evaluate internal controls
2. Determine whether department implemented any action plans for prior audit findings.

This Internal Control Questionnaire (ICQ) covered the processes in place during fiscal year 2018.

The audit procedures will include interviews with key process owners, observation of processes, and review of responses to ICQ.

## DETAILS

### **Jury Services Prior Audit Follow-up & ICQ Review**

A review was performed regarding the status of Jury Services management responses to findings identified during the audit of fiscal years 2012 through 2014. Inquiry of Jury Services employees and responses to an Internal Control Questionnaire related to processes in place during fiscal year 2018 revealed that the department had taken steps to mitigate the internal control weaknesses identified in the prior audit including re-emphasizing the need for approval signatures on the jury lists; consolidating the payments for juries impaneled over the course of more than one week to avoid split payments; requiring signatures from authorized District Clerk staff on Jury Payment and Donation Approval sheets; following up with court's requesting a jury be impaneled that do not submit jury list before the weekly jury payroll; establishing a process to ensure signoff of daily ticket validation for juror parking; obtaining a new validation stamp; and contracting with a new parking company with responsibilities for daily preparation and submission of the deposit to the Treasurer's Office. No significant issues related to the prior audit remain outstanding.

Jury Services management has established policies and procedures to strengthen the internal control environment and limited the potential for the loss of Dallas County resources through waste or misappropriation.

### **Recommendation**

#### **Jury Services Prior Audit Follow-up & ICQ Review**

The Jury Services management should:

- Continue their current processes as listed in the Internal Control Questionnaire.
- Stay aware of changes in their operational and statutory environment that may necessitate changes to current controls.

### **Management Action Plan**

### **Auditors Response**

cc: Darryl Martin, Commissioners Court Administrator