

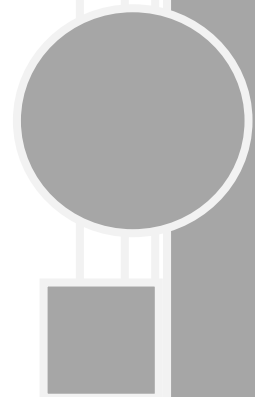


AUDIT REPORT

DALLAS COUNTY

LAW LIBRARY ICQ AND FOLLOW-UP REVIEW

Darryl D. Thomas
Dallas County Auditor
ISSUED: January 28, 2019
RELEASED: January 28, 2019



LAW LIBRARY ICQ AND FOLLOW-UP REVIEW

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



DALLAS COUNTY
COUNTY AUDITOR

MANAGEMENT LETTER

David Wilkinson
Law Library Director
Dallas, Texas

Attached is the County Auditor's final report entitled "**Law Library 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, reading "Darryl D. Thomas".

Darryl D. Thomas
County Auditor

EXECUTIVE SUMMARY

The Law Library provides reference, Westlaw, Lexis, Wi-Fi, internet, printing, copying, and fax services. Library Staff may provide guidance to patrons in their legal research. Library staff may not perform legal research on behalf of patrons. Library staff may not participate in the unauthorized practice of law; therefore, staff may not give legal opinions, advice, or comment upon your specific legal matters. A review of the department's actions in response to the internal control weaknesses identified in the audit of fiscal years 2013 and 2014 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 internal control weaknesses. We determined that department has implemented action plans for five of five findings identified during the last audit. No significant issues remain outstanding from the previous audit.

Summary of Significant Observations

- None

Repeat Observations from Previous Audits:

- None

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

INTRODUCTION

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

- Comply with applicable laws and regulations
- Safeguard and monitor the assets of the County utilizing sound fiscal policies
- Assess risk and establish and administer adequate internal controls
- Accurately record and report financial transactions of the County
- Ensure accurate and timely processing of amounts due to County employees and vendors
- Set an example of honesty, fairness and professionalism for 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

Law Library Prior Audit Follow-up & ICQ Review

A review was performed regarding the status of Law Library management's response to findings identified during the audit of fiscal years 2013 and 2014. Inquiry of Law Library employees and responses to an Internal Control Questionnaire revealed that the department had taken steps to mitigate the internal control weaknesses identified in the prior audit including requiring detailed information for voided transactions; performing all cancellations at the Director and Associate Director level; establishing individual user IDs and passwords for clerks receipting payments in CLASS; issuing copy cards in numerical sequence with the destruction of faulty cards documented and supervised; and maintaining a copy card issuance log that is periodically reviewed by a supervisor.

Best practices related to the operation of the Law Library indicate that system passwords should not be shared. All payments should be receipted and deposited in accordance with Local Government Code, § 113.022 and Code of Criminal Procedure, § 103.004. Closeout and balancing procedures should include deposit of checks the next business day after receipt. Voided receipts should be stored in a secure location in sequential order by management not involved in the receipting and approval process. Employees who receive money in other sections of the office should submit a report of collections to the main cashier when they turn in their collections. Supervisory personnel should generate review receipt reports to ensure all funds have been submitted for deposit. Copy cards should be issued in sequential order and reviewed by a supervisor.

Law Library 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

Law Library Prior Audit Follow-up & ICQ Review

Law Library 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