



DALLAS COUNTY COUNTY AUDITOR

Memorandum

To: Dr. Jeffrey Barnard, M.D.
Director of Institute of Forensic Science

From: Virginia Porter *Virginia Porter*
County Auditor

Subject: Review Performed for Fiscal Years 2007 Through 2009

Issued: September 30, 2010
Released: March 10, 2011

SCOPE

As part of ongoing review of County Departments and compliance with statutory regulations, we have reviewed financial records and statutory compliance within the Institute of Forensic Science (IFS) for fiscal year 2007 through fiscal year 2009.

PROCEDURES

Standard review processes were applied to data from the department in order to evaluate internal controls and reporting accuracy within the department. A random sampling of total activity was selected for certain procedures, while others were reviewed in their entirety. Transactions were evaluated based on risk, dollar value of transactions, volume of transactions and noted internal control weaknesses. Review steps included, but were not limited to, the following:

- Performed unannounced cash count
- Requested department complete self assessment questionnaire
- Examined daily manual receipt batches for voids
- Examined and verified continuity of manual receipts
- Reviewed assessed fees for compliance with Commissioners Court orders
- Compared amounts on receipts to billing statements
- Reviewed time and attendance records for proper posting and compliance with County policies and procedures
- Reviewed contractual obligations and funding
- Assessed compliance with guidelines set forth by the Code of Criminal Procedure (Chapter 49.25).
- Reviewed past due receivable reports

FINDINGS

Manual Receipts – Manual receipts issued for non-billed services consistently lack sufficient assessment detail.

Accounts Receivable – 750 (34.34%) of 2,184 outstanding invoices totaled \$193,092.05 as of September 30, 2009 and were greater than 90 days delinquent.

Time and Attendance – Five vacation days were taken by three employees prior to completion of their six month probation period. One employee received holiday pay and a personal day prior to completing a full pay period. One exempt employee's Administrative Time Off (ATO) for a twelve month period exceeded 120 hours (123 recorded).

Private Case Work – Agencies wanting an expert witness to view microscopic slides from autopsy specimens use IFS microscopes and employees perform private case work while off-duty using County facilities, equipment, and supplies. Annual IFS fee schedule submitted to Commissioners Court for approval includes a fee (\$128 during FY2009) for 'Use of Institute facilities'.

Service and Costing – Services performed include billable to external entities, statutory required service for external entities, and non-billable services for County departments (most commonly Medical Examiner and District Attorney). The top five (5) billable services for FY09 are: autopsy (37.4%), gas chromatography (10.87%), DNA extraction & typing (9.97%), biological evidence storage/removal (4.27%), and evidence registration (3.49%) with comparable percentages for fiscal years 2007, 2008, and 2009.

The largest financial decrease by category was regulated substances laboratory service fees which decreased \$439,196 (27.79%) in billable charges from FY2007 to FY2009.

Cost analysis completed annually does not reflect full cost recovery for department numbers 3311, 3312, and 3313 when including both billable and non-billable charges. Significant services lacking statutory authority to bill include cremation permit issuance (\$100,000 annual revenue loss).

IFS Response: If the value of the mandated inquest work performed by the Office of the Medical Examiner is considered in addition to internal and external Oracle charges and unbilled revenues, we believe that the Institute is self-liquidating. As you stated, we periodically review our services and fees and make suggestions for fee changes to be considered by your office and the Commissioners Court. However, we have recommended that the County consider a fee study for the Institute, since it was many years ago (more than 15) that a formal full-scope fee analysis was performed, and we do not have the in-house ability to conduct such an extensive assessment of service costs.

As you noted, there has been a substantial decrease in the fees assessed by our Drug Laboratory. This downturn in revenues is the result of decreased submissions to the lab by law enforcement agencies. It should be noted that lab supervision monitors submissions and makes staffing adjustments to better align costs with revenues. For example, we've deleted three Drug Chemist II positions since FY07, frozen one Drug Chemist III position for FY11, and are holding another Drug Chemist II position vacant.

Obtaining the legal ability to recover the County's costs for the mandated function of issuing cremation permits is included in the County's current legislative package. We agree with your assessment that based on the prior rate charged for this activity, the potential revenue generation is approximately \$100,000.

RECOMMENDATIONS

Manual Receipts – Fees should be assessed / collected in accordance with established fee schedules, state laws, and Commissioners Court orders. Receipts should include adequate details to validate fees assessed for services performed.

Accounts Receivable – IFS, together with the County Treasurer, should develop procedures for handling past due accounts. Procedures should include ceasing services to customers with past due accounts exceeding 90 days and referrals to the District Attorney – Civil Section for possible litigation.

Time and Attendance – Train and update staff on county leave policies and annual holiday schedules.

Private Case Work – Briefing for annual fee schedule submitted to Commissioners Court should include specific request for approval of employees to perform private case work using County facilities, equipment, and supplies for the authorized ‘Use of Institute facilities’ fee. Clarification of fee as ‘per day’ or ‘per private case’ should be reflected. ‘Use of Institute facilities’ fees should be collected in advance.

Service and Costing – Update fee schedules annually to re-assess cost recovery for services performed reflecting economic changes and responsibilities of local law enforcement agencies.

CURRENT FINDINGS/OBSERVATION AND RECOMMENDATIONS

Finding templates numbered 10-IFS-01-1 thru 4 are attached with additional responses incorporated.

SUMMARY

This report is intended for the information and use of the Institute of Forensic Science. While we have reviewed internal controls and financial records, this review will not necessarily disclose all matters of material weakness. It is the responsibility of the management of the Institute of Forensic Science to establish and maintain effective internal control over compliance with the requirements of laws, regulations, and contracts applicable to the IFS. Generally, controls implemented by IFS management are good and in compliance with laws, regulations, contracts, and County policies. Consideration of all issues and weaknesses should be incorporated by the IFS as a self-assessment tool in testing processing functionality of LIMS.

cc. Commissioners Court
Honorable Judge Martin Lowy, LADJ

Dallas County, Texas
Summary of Services Performed
Excluding Non-Billable Services Provided to Dallas County
FY 2007-2009

Office of the Medical Examiner Service Fees		Quantity	Amount	Quantity	Amount	Quantity	Amount
Item Description		2007	2007	2008	2008	2009	2009
AFFIDAVIT		-	\$ -	-	\$ -	1	\$ 10.00
AUTOPSY - Level I		1,122	\$ 2,075,700.00	1,161	\$ 2,146,000.00	1,138	\$ 2,103,450.00
AUTOPSY - LEVEL II		171	\$ 384,750.00	149	\$ 335,250.00	204	\$ 456,750.00
AUTOPSY/EXTERNAL EXAMINATION REPORT-NOTARIZED COPY		52	\$ 780.00	48	\$ 720.00	25	\$ 375.00
AUTOPSY-1/1/06-9/30/06		39	\$ 62,400.00	-	\$ -	-	\$ -
AUTOPSY-LEVEL II: 10/01/05-9/30/06		10	\$ 20,000.00	-	\$ -	-	\$ -
COLOR PRINT FROM SLIDE/8"X10"		-	\$ -	146	\$ 1,022.00	95	\$ 665.00
COPY CHARGE-MISC/PER PAGE		-	\$ -	112	\$ 11.20	320	\$ 32.00
CREMATION PERMIT		3,786	\$ 94,550.00	4,019	\$ 100,425.00	-	\$ -
EXPERT CONSULT (CASE REVIEW, MEETING)-CIVIL OR NON-IFS CASE/PER HOUR		1	\$ 350.00	1	\$ 350.00	-	\$ -
EXPERT CONSULT (CASE REVIEW, MEETING)-CRIMINAL CASE/PER HOUR		10	\$ 1,750.00	12	\$ 2,100.00	19	\$ 3,325.00
EXPERT WITNESS (HEARING, TRIAL) - CRIMINAL CASE/PER 1/2 DAY		107	\$ 74,900.00	118	\$ 82,600.00	84	\$ 57,400.00
EXTERNAL EXAMINATION		66	\$ 59,400.00	54	\$ 48,700.00	19	\$ 17,100.00
EXTERNAL EXAMINATION-10/1/04-9/30/06		1	\$ 650.00	-	\$ -	-	\$ -
HISTOLOGY-RECUT/H&E STAIN/PER SLIDE		-	\$ -	10	\$ 50.00	-	\$ -
REIMBURSEMENT/EXTERNAL AGENCY SERVICES		-	\$ (1,225.00)	261	\$ 261.00	-	\$ -
SUPPORT STAFF SERVICES/PER HOUR		2	\$ 30.00	50	\$ 750.00	27	\$ 405.00
USE OF INSTITUTE FACILITIES		8	\$ 875.00	49	\$ 6,125.00	25	\$ 3,200.00
X-RAY DUPLICATION		6	\$ 60.00	2	\$ 20.00	6	\$ 60.00
TOTAL		5,381	\$ 2,774,970.00	6,192	\$ 2,724,384.20	1,963	\$ 2,642,772.00

Breath Alcohol Service Fees		Quantity	Amount	Quantity	Amount	Quantity	Amount
Item Description		2007	2007	2008	2008	2009	2009
ADDITIONAL INSTRUMENT/PER INSTRUMENT		48	\$ 3,120.00	47	\$ 3,055.00	37	\$ 2,775.00
BASIC SERVICE/IN COUNTY		175	\$ 78,750.00	168	\$ 75,600.00	168	\$ 142,800.00
BASIC SERVICE/OUT-OF-COUNTY		60	\$ 51,000.00	60	\$ 51,000.00	48	\$ 48,000.00
CRIMINAL CASE CONSULTATION/PER HOUR		-	\$ -	1	\$ 60.00	-	\$ -
EXPERT WITNESS (hearing, trial) - CRIMINAL CASE/PER 1/2 DAY		97	\$ 38,400.00	89	\$ 35,600.00	74	\$ 30,192.00
EXPERT WITNESS-CRIMINAL/ANALYST/PER 1/2 DAY		5	\$ 2,000.00	-	\$ -	-	\$ -
EXPERT WITNESS-CRIMINAL/SUPERVISOR/PER 1/2 DAY		9	\$ 2,790.00	-	\$ -	-	\$ -
REPAIR PART REIMBURSEMENT		4,900	\$ 4,900.00	2,367	\$ 2,367.00	4,561	\$ 4,561.00
SUPPLY REIMBURSEMENT		2,669	\$ 2,669.00	2,941	\$ 2,941.00	2,601	\$ 2,601.00
TOTAL		7,963	\$ 183,629.00	5,673	\$ 170,623.00	7,489	\$ 230,929.00

Dallas County, Texas
Summary of Services Performed
Excluding Non-Billable Services Provided to Dallas County
FY 2007-2009

Toxicology Laboratory Service Fees		Quantity	Amount	Quantity	Amount	Quantity	Amount
Item Description		2007	2007	2008	2008	2009	2009
ACETAMINOPHEN QUANTITATION		8	\$ 384.00	7	\$ 336.00	13	\$ 637.00
ALCOHOLS/ACETONE		222	\$ 5,550.00	221	\$ 5,500.00	168	\$ 4,364.00
BENZODIAZEPINES (GC/MS)		158	\$ 12,798.00	179	\$ 14,499.00	137	\$ 11,229.00
CANNABINOID SCREEN		683	\$ 22,473.00	819	\$ 26,895.00	1,057	\$ 34,881.00
CARBON MONOXIDE		1	\$ 32.00	-	\$ -	-	\$ -
COCAINE AND METABOLITES (GC/MS or LC/MS)		44	\$ 3,564.00	39	\$ 3,159.00	15	\$ 1,245.00
DRUG ABUSE SCREEN/ADDITIONAL DRUG		316	\$ 1,580.00	218	\$ 1,085.00	161	\$ 805.00
DRUG SCREEN		398	\$ 73,630.00	577	\$ 106,375.00	844	\$ 158,624.00
DRUG SCREEN/ACIDIC NEUTRAL		2	\$ 154.00	3	\$ 231.00	11	\$ 858.00
DRUG SCREEN/ALKALINE		336	\$ 25,872.00	317	\$ 24,332.00	244	\$ 19,029.00
FENTANYL		-	\$ -	-	\$ -	1	\$ 83.00
GAMMA-HYDROXYBUTYRIC ACID (GHB)		316	\$ 25,596.00	220	\$ 17,739.00	167	\$ 13,859.00
IMMUNOASSAY		266	\$ 8,512.00	221	\$ 7,040.00	159	\$ 5,246.00
INFRARED SPECTROSCOPY		1	\$ 75.00	-	\$ -	-	\$ -
LEGAL ALCOHOL/ANALYSIS & AFFIDAVIT		736	\$ 30,912.00	884	\$ 37,044.00	1,381	\$ 59,375.00
MARIHUANA/CANNABINOIDS (GC/MS or LC/MS)		238	\$ 19,197.00	290	\$ 23,247.00	355	\$ 29,439.00
METAL (AA/ICP)		1	\$ 96.00	-	\$ -	7	\$ 679.00
OPIATE NARCOTICS-GC/MS		109	\$ 8,829.00	155	\$ 12,555.00	130	\$ 10,780.00
SALICYLATES		1	\$ 50.00	-	\$ -	-	\$ -
SOLVENTS/VOLATILES		6	\$ 486.00	3	\$ 243.00	8	\$ 656.00
VITREOUS HUMOR ELECTROLYTES		92	\$ 3,496.00	78	\$ 2,964.00	22	\$ 858.00
VOLATILE DRUGS (VALPROIC ACID, ETC.)		6	\$ 288.00	2	\$ 96.00	5	\$ 244.00
TOTAL		3,940	\$ 243,574.00	4,233	\$ 283,340.00	4,885	\$ 352,891.00

Criminal Investigation Laboratory Service Fee (all Sections)		Quantity	Amount	Quantity	Amount	Quantity	Amount
Item Description		2007	2007	2008	2008	2009	2009
AFFIDAVIT		1	\$ 10.00	2	\$ 20.00	2	\$ 20.00
CERTIFIED COPY OF LAB REPORT		-	\$ -	1	\$ 15.00	2	\$ 30.00
COPY CHARGE-MISCELLANEOUS/PER PAGE		-	\$ -	832	\$ 83.20	530	\$ -
DUPLICATION CHARGE/SCIENTIST/PER 1/2 HOUR		-	\$ -	1	\$ 32.00	-	\$ -
DVD/CD COPY CHARGE		1	\$ 1.00	-	\$ -	-	\$ -
EVIDENCE PHOTOGRAPHY/PER 1/2 HOUR		2	\$ 64.00	-	\$ -	-	\$ -
EVIDENCE PROCESSING AND SHIPPING/PER SERVICE/PER PACKAGE		-	\$ -	-	\$ -	32	\$ 1,024.00
EVIDENCE REGISTRATION/PER CASE		11,953	\$ 310,780.00	9,622	\$ 250,148.00	8,866	\$ 239,109.00
EVIDENCE SHIPPING/PER PACKAGE		22	\$ 704.00	17	\$ 544.00	1	\$ 32.00
EXPERT CONSULT (CASE REVIEW, MEETING)-CRIMINAL CASE/PER HOUR		8	\$ 600.00	23	\$ 1,725.00	10	\$ 616.00
EXPERT WITNESS (DEPOSITION, HEARING, TRIAL)-CIVIL OR NON-IFS CASE/PER HOUR		5	\$ 1,500.00	2	\$ 600.00	-	\$ -
EXPERT WITNESS (HEARING, TRIAL)-CRIMINAL CASE/PER 1/2 DAY		42	\$ 15,600.00	70	\$ 26,800.00	46	\$ 17,536.00
MILEAGE/PER DIEM REIMBURSEMENT (IFS STAFF TRAVEL FOR OTHER JURISDICTION)		278	\$ 270.00	585	\$ 577.00	126	\$ 126.00
REIMBURSEMENT/EXTERNAL AGENCY SERVICES		240	\$ (24,670.00)	672	\$ 656.00	(371)	\$ (331.00)
TOTAL		12,552	\$ 304,859.00	11,827	\$ 281,200.20	9,244	\$ 258,162.00

Dallas County, Texas
Summary of Services Performed
Excluding Non-Billable Services Provided to Dallas County
FY 2007-2009

Regulated Substances Laboratory Service Fees		Quantity	Amount	Quantity	Amount	Quantity	Amount
Item Description		2007	2007	2008	2008	2009	2009
EXPLORATORY QUALITATIVE		8,547	\$ 205,129.00	6,455	\$ 154,920.00	5,897	\$ 147,269.00
GAS CHROMATOGRAPHY/MASS SPECTROMETRY		12,914	\$ 1,046,036.00	10,048	\$ 813,888.00	8,935	\$ 741,069.00
GAS CHROMATOGRAPHY/MASS SPECTROMETRY		-	\$ -	2	\$ 162.00	-	\$ -
INFRARED SPECTROSCOPY		111	\$ 8,325.00	106	\$ 7,950.00	105	\$ 8,077.00
MARIJUANA SEED GERMINATION		2	\$ 60.00	-	\$ -	-	\$ -
MARIJUANA/CANNABINOIDS		1,533	\$ 67,452.00	1,057	\$ 46,508.00	947	\$ 42,580.00
OTHER ANALYTICAL-SPECIAL SERVICES/1/2 HOUR		45	\$ 1,395.00	184	\$ 5,704.00	25	\$ 825.00
QUANTITATIVE ANALYSIS		3,253	\$ 224,457.00	2,588	\$ 178,572.00	2,558	\$ 181,468.00
SAMPLE PREPARATION		333	\$ 9,990.00	315	\$ 9,450.00	259	\$ 8,018.00
TENTATIVE IDENTIFICATION		719	\$ 17,256.00	423	\$ 10,152.00	465	\$ 11,598.00
TOTAL		27,457	\$ 1,580,100.00	21,178	\$ 1,227,306.00	19,191	\$ 1,140,904.00

Physical Evidence - Physical Evidence All Laboratories		Quantity	Amount	Quantity	Amount	Quantity	Amount
Item Description		2007	2007	2008	2008	2009	2009
ARCHIVED EVIDENCE RESEARCH/HOUR		41	\$ 2,706.00	32	\$ 2,114.00	31	\$ 2,077.00
CRIME SCENE PROCESSING/HOUR		6	\$ 396.00	-	\$ -	-	\$ -
EVIDENCE DOCUMENTATION FOR COURT/DEMONSTRATION (ALL PES UNITS)		-	\$ -	8	\$ 528.00	-	\$ -
OTHER ANALYTICAL-SPECIAL SERVICES/1/2 HOUR		910	\$ 29,123.00	896	\$ 28,676.00	790	\$ 26,066.00
PHYSICAL MATCH/FIT (ALL PES UNITS)		16	\$ 600.00	15	\$ 600.00	22	\$ 902.00
TOTAL		973	\$ 32,825.00	951	\$ 31,918.00	843	\$ 29,045.00

Physical Evidence - Questioned Documents		Quantity	Amount	Quantity	Amount	Quantity	Amount
Item Description		2007	2007	2008	2008	2009	2009
IMAGE ENHANCEMENT BY COMPUTER		2	\$ 164.00	2	\$ 164.00	1	\$ 84.00
TYPEWRITING/MACHINE IMPRESSIONS		-	\$ -	-	\$ -	1	\$ 67.00
TOTAL		2	\$ 164.00	2	\$ 164.00	2	\$ 151.00

Physical Evidence - Latent Print		Quantity	Amount	Quantity	Amount	Quantity	Amount
Item Description		2007	2007	2008	2008	2009	2009
LATENT PRINT PROCESSING-RHODAMINE/ITEM		-	\$ -	-	\$ -	1	\$ 67.00
LATENT PRINT PROCESSING-STICKY POWDER/ITEM		1	\$ 66.00	-	\$ -	-	\$ -
TOTAL		1	\$ 66.00	-	\$ -	1	\$ 67.00

Dallas County, Texas
Summary of Services Performed
Excluding Non-Billable Services Provided to Dallas County
FY 2007-2009

Physical Evidence - Firearms/Toolmarks		Quantity	Amount	Quantity	Amount	Quantity	Amount
Item Description		2007	2007	2008	2008	2009	2009
BULLET IDENTIFICATION		631	\$ 20,823.00	1,057	\$ 34,881.00	997	\$ 32,868.00
CARTRIDGE CASE IDENTIFICATION		1,239	\$ 40,887.00	2,182	\$ 72,006.00	1,623	\$ 53,460.00
CHRONOGRAPH/SPECIAL TESTING		-	\$ -	-	\$ -	2	\$ 134.00
GENERAL RIFLING CHARACTERISTICS FILE SEARCH/SPECIMEN		100	\$ 3,300.00	233	\$ 7,689.00	215	\$ 7,095.00
MECHANICAL EVALUATION OF WEAPON		174	\$ 11,484.00	353	\$ 23,298.00	196	\$ 13,064.00
MICROSCOPIC COMPARISON OF BULLET		433	\$ 28,578.00	559	\$ 36,894.00	553	\$ 36,974.00
MICROSCOPIC COMPARISON OF CARTRIDGE CASE		958	\$ 63,228.00	1,458	\$ 96,228.00	1,138	\$ 76,077.00
NIBIN DIGITAL INPUT & SEARCH/BULLET		-	\$ -	1	\$ 81.00	-	\$ -
NIBIN DIGITAL INPUT & SEARCH-CARTRIDGE CASE		205	\$ 13,530.00	420	\$ 27,720.00	261	\$ 17,477.00
NIBIN IDENTITY VERIFICATION		4	\$ 132.00	-	\$ -	-	\$ -
NIBIN IDENTITY VERIFICATION		-	\$ -	100	\$ 3,300.00	60	\$ 1,980.00
RESTORATION OF FIREARM FOR TEST FIRING		6	\$ 480.00	10	\$ 800.00	7	\$ 567.00
SERIAL NUMBER RESTORATION		4	\$ 264.00	10	\$ 660.00	5	\$ 335.00
TEST FIRE		196	\$ 3,332.00	371	\$ 6,307.00	214	\$ 3,621.00
TEST FIRING FOR DISTANCE DETERMINATION		10	\$ 660.00	12	\$ 792.00	3	\$ 201.00
TOOLMARK COMPARISON		57	\$ 3,762.00	57	\$ 3,762.00	51	\$ 3,417.00
TOOLMARK REPLICATION		133	\$ 4,389.00	28	\$ 924.00	42	\$ 1,386.00
TRACE EVIDENCE COLLECTION/ITEM		4	\$ 132.00	11	\$ 363.00	9	\$ 297.00
TOTAL		4,154	\$ 194,981.00	6,862	\$ 315,705.00	5,376	\$ 248,953.00

Physical Evidence - Trace Evidence Laboratory		Quantity	Amount	Quantity	Amount	Quantity	Amount
Item Description		2007	2007	2008	2008	2009	2009
BLOODSTAIN PATTERN ANALYSIS/HOUR		37	\$ 2,442.00	4	\$ 264.00	42	\$ 2,814.00
DENSITY		-	\$ -	8	\$ 376.00	-	\$ -
EVIDENCE SEARCH/REMOVAL		709	\$ 28,360.00	319	\$ 12,760.00	440	\$ 18,040.00
EXAMINATION OF HAIR COMBINGS FOR FOREIGN MATERIAL/HOUR		59	\$ 3,894.00	17	\$ 1,122.00	-	\$ -
GAS CHROMATOGRAPHY		3	\$ 240.00	-	\$ -	2	\$ 162.00
GAS CHROMATOGRAPHY/MASS SPECTROMETRY		45	\$ 5,940.00	12	\$ 1,584.00	21	\$ 2,835.00
GC/MS SAMPLE PREPARATION		45	\$ 2,385.00	12	\$ 636.00	21	\$ 1,134.00
GSR BY VIS/IR DEVICE		-	\$ -	-	\$ -	5	\$ 335.00
GUNSHOT RESIDUE KIT		295	\$ 1,770.00	316	\$ 1,896.00	395	\$ 2,370.00
HAIR PREPARATION FOR DNA TESTING/PER HAIR		3	\$ 198.00	19	\$ 1,254.00	23	\$ 1,541.00
HANDWIPING INTERPRETATION FOR AA		21	\$ 1,575.00	50	\$ 3,750.00	22	\$ 1,672.00
HANDWIPING INTERPRETATION FOR AA/NON-TX		4	\$ 448.00	5	\$ 560.00	1	\$ 115.00
HANDWIPING PREPARATION FOR AA		18	\$ 882.00	50	\$ 2,450.00	22	\$ 1,100.00
HANDWIPING PREPARATION FOR AA/NON-TX		4	\$ 300.00	5	\$ 375.00	41	\$ 76.00
IDENTIFICATION OF UNUSUAL FEATURES		1	\$ 74.00	10	\$ 740.00	-	\$ -
MICROSCOPIC COMPARISON OF HAIRS		39	\$ 2,574.00	35	\$ 2,310.00	415	\$ 27,805.00
MICROSCOPIC EXAMINATION OF TRACE EVIDENCE/HOUR		2	\$ 132.00	4	\$ 264.00	-	\$ -
MICROSCOPIC SEARCH FOR GSR (CLOTHING)		531	\$ 21,240.00	190	\$ 7,600.00	339	\$ 13,899.00
MICROSCOPIC SLIDE PREPARATION/SLIDE		124	\$ 2,108.00	76	\$ 1,292.00	241	\$ 4,097.00
RANGE DETERMINATION BY TEST FIRING		8	\$ 528.00	6	\$ 396.00	2	\$ 134.00
REFRACTIVE INDEX		-	\$ -	8	\$ 528.00	-	\$ -
SEM/EDX-ANALYSIS OF GSR STUBS/SET (2) STUBS		317	\$ 126,800.00	335	\$ 134,008.00	414	\$ 168,912.00
SODIUM RHODIZONATE/GRIESS TEST FOR GSR		512	\$ 38,400.00	184	\$ 13,800.00	306	\$ 23,256.00
TRACE EVIDENCE COLLECTION FROM BODIES		-	\$ -	1	\$ 66.00	-	\$ -
TOTAL		2,777	\$ 240,290.00	1,666	\$ 188,031.00	2,752	\$ 270,297.00

Dallas County, Texas
Summary of Services Performed
Excluding Non-Billable Services Provided to Dallas County
FY 2007-2009

Physical Evidence - Forensic Biology Laboratory (DNA)	Quantity	Amount	Quantity	Amount	Quantity	Amount
Item Description	2007	2007	2008	2008	2009	2009
ALTERNATE LIGHT SOURCE SEARCH-LARGE ITEM/ITEM	27	\$ 2,322.00	24	\$ 2,064.00	26	\$ 2,288.00
ALTERNATE LIGHT SOURCE SEARCH-SMALL ITEM/ITEM	492	\$ 30,012.00	415	\$ 25,315.00	410	\$ 25,412.00
BIOLOGICAL EVIDENCE REMOVAL/SAMPLE	1,513	\$ 12,104.00	2,044	\$ 16,352.00	2,575	\$ 20,176.00
BIOLOGICAL EVIDENCE STORAGE/SAMPLE	4,471	\$ 192,167.00	5,566	\$ 239,409.00	6,264	\$ 272,737.00
BLOOD EVIDENCE SEARCH-BEDDING OR LARGE ITEM/ITEM	36	\$ 7,776.00	28	\$ 6,048.00	33	\$ 7,260.00
BLOOD EVIDENCE SEARCH-CLOTHING OR SMALL ITEM/ITEM	661	\$ 56,846.00	656	\$ 56,416.00	805	\$ 68,624.00
BLOOD STANDARD PROCESSING/PER SAMPLE	26	\$ 806.00	29	\$ 899.00	15	\$ 493.00
BLOODSTAIN PATTERN EVALUATION/ITEM	-	\$ -	1	\$ 23.00	-	\$ -
CODIS SYSTEM, SEARCH/ENTRY	243	\$ 8,505.00	278	\$ 9,730.00	252	\$ 8,820.00
CONFIRMATORY BLOOD TEST/SAMPLE	302	\$ 12,986.00	476	\$ 20,468.00	625	\$ 26,483.00
CONFIRMATORY SEMEN TEST (P30)/SAMPLE	147	\$ 12,642.00	113	\$ 9,718.00	106	\$ 9,326.00
DNA EXTRACTION & TYPING BY STR-13 LOCI/SAMPLE	164	\$ 71,668.00	108	\$ 47,196.00	220	\$ 98,120.00
DNA EXTRACTION & TYPING BY STR-9 LOCI/SAMPLE	1,327	\$ 450,500.00	1,843	\$ 627,082.00	1,684	\$ 584,348.00
DNA STANDARD COLLECTION/ITEM	11	\$ 539.00	5	\$ 247.00	2	\$ 100.00
DNA STANDARD KIT PROCESSING/ITEM	392	\$ 9,016.00	541	\$ 12,443.00	503	\$ 12,068.00
DNA TYPING BY STR-4 LOCI/SAMPLE	2	\$ 158.00	-	\$ -	-	\$ -
EXAM OF FEMALE SEXUAL ASSAULT PATIENT	717	\$ 245,676.00	742	\$ 255,057.00	614	\$ 216,724.00
EXAM OF MALE SEXUAL ASSAULT PATIENT	29	\$ 2,146.00	46	\$ 3,404.00	30	\$ 2,250.00
EXAMINATION OF HAIR COMBINGS FOR FOREIGN MATERIAL/ITEM	258	\$ 5,934.00	234	\$ 5,382.00	195	\$ 4,677.00
PARTIAL EXAM OF FEMALE SEXUAL ASSAULT PATIENT	2	\$ 72.00	14	\$ 504.00	11	\$ 396.00
PRESUMPTIVE BLOOD TEST/SAMPLE	577	\$ 35,197.00	914	\$ 55,754.00	944	\$ 57,782.00
PRESUMPTIVE SEMEN TEST/SAMPLE	723	\$ 44,103.00	654	\$ 39,894.00	587	\$ 36,321.00
SALIVA EVIDENCE SEARCH-CLOTHING OR SMALL ITEM/ITEM	1	\$ 86.00	-	\$ -	-	\$ -
SEMEN DNA EXTRACTION & TYPING BY STR-13 LOCI/SAMPLE	47	\$ 23,829.00	25	\$ 12,675.00	44	\$ 22,748.00
SEMEN DNA EXTRACTION & TYPING BY STR-9 LOCI/SAMPLE	121	\$ 49,005.00	167	\$ 67,635.00	140	\$ 57,820.00
SEMEN EVIDENCE SEARCH-BEDDING OR LARGE ITEM/ITEM	34	\$ 7,344.00	33	\$ 7,128.00	26	\$ 5,720.00
SEMEN EVIDENCE SEARCH-CLOTHING OR SMALL ITEM/ITEM	601	\$ 51,688.00	461	\$ 39,646.00	445	\$ 39,138.00
SEXUAL ASSAULT KIT	777	\$ 21,560.00	827	\$ 22,990.00	713	\$ 20,674.00
SEXUAL ASSAULT KIT/BASIC PROCESSING	404	\$ 17,372.00	373	\$ 16,039.00	333	\$ 14,603.00
SPECIES DETERMINATION/PER SAMPLE	60	\$ 3,120.00	-	\$ -	8	\$ 424.00
SPERMATAZOA SEARCH	831	\$ 43,212.00	639	\$ 33,228.00	574	\$ 30,307.00
SPERMATAZOA SLIDE PREPARATION/SLIDE	401	\$ 9,223.00	260	\$ 5,980.00	233	\$ 5,566.00
TRACE EVIDENCE COLLECTION/ITEM	270	\$ 11,610.00	289	\$ 12,427.00	426	\$ 18,384.00
TOTAL	15,667	\$ 1,439,224.00	17,805	\$ 1,651,153.00	18,843	\$ 1,669,789.00
GRAND TOTAL	80,867	\$ 6,994,682.00	76,389	\$ 6,873,824.40	70,589	\$ 6,843,960.00

Dallas County, Texas
Summary of Services Performed
Non-Billable Services Provided to Dallas County
FY 2007-2009

Office of the Medical Examiner Service Fees	Quantity	Amount	Quantity	Amount	Quantity	Amount
Item Description	2007	2007	2008	2008	2009	2009
EXPERT CONSULT (CASE REVIEW, MEETING)-CRIMINAL CASE/PER HOUR	79	\$ 13,825.00	80	\$ 14,000.00	104	\$ 18,200.00
EXPERT WITNESS (HEARING, TRIAL) - CRIMINAL CASE/PER 1/2 DAY	86	\$ 60,200.00	53	\$ 37,100.00	109	\$ 76,300.00
SUPPORT STAFF SERVICES/PER HOUR	-	\$ -	1	\$ 15.00	-	\$ -
TOTAL	165	\$ 74,025.00	134	\$ 51,115.00	213	\$ 94,500.00

Breath Alcohol Service Fees	Quantity	Amount	Quantity	Amount	Quantity	Amount
Item Description	2007	2007	2008	2008	2009	2009
BASIC SERVICE/IN COUNTY	12	\$ 5,400.00	12	\$ 5,400.00	12	\$ 10,200.00
EXPERT WITNESS (hearing, trial) - CRIMINAL CASE/PER 1/2 DAY	69	\$ 27,180.00	97	\$ 38,800.00	80	\$ 32,624.00
EXPERT WITNESS-CRIMINAL/SUPERVISOR/PER 1/2 DAY	13	\$ 4,030.00	-	\$ -	-	\$ -
REPAIR PART REIMBURSEMENT	586	\$ 586.00	29	\$ 29.00	301	\$ 301.00
SUPPLY REIMBURSEMENT	34	\$ 34.00	-	\$ -	-	\$ -
TOTAL	714	\$ 37,230.00	138	\$ 44,229.00	393	\$ 43,125.00

Toxicology Laboratory Service Fees	Quantity	Amount	Quantity	Amount	Quantity	Amount
Item Description	2007	2007	2008	2008	2009	2009
ACETAMINOPHEN QUANTITATION	274	\$ 13,152.00	334	\$ 16,032.00	373	\$ 18,271.00
ALCOHOLS/ACETONE	6,482	\$ 162,050.00	7,229	\$ 180,725.00	6,970	\$ 180,673.00
BENZODIAZEPINES (GC/MS)	153	\$ 12,393.00	213	\$ 17,253.00	188	\$ 15,398.00
CANNABINOID SCREEN	3,258	\$ 107,514.00	3,644	\$ 120,252.00	3,546	\$ 117,018.00
CARBON MONOXIDE	327	\$ 10,464.00	364	\$ 11,648.00	340	\$ 11,197.00
COCAINE AND METABOLITES (GC/MS or LC/MS)	454	\$ 36,774.00	437	\$ 35,397.00	302	\$ 25,022.00
CYANIDE, QUANTITATIVE	3	\$ 189.00	6	\$ 378.00	7	\$ 448.00
DRUG ABUSE SCREEN/ADDITIONAL DRUG	3	\$ 15.00	1	\$ 5.00	-	\$ -
DRUG SCREEN	3,241	\$ 599,585.00	3,624	\$ 670,440.00	3,521	\$ 661,132.00
DRUG SCREEN/ACIDIC NEUTRAL	8	\$ 616.00	10	\$ 770.00	11	\$ 858.00
DRUG SCREEN/ALKALINE	26	\$ 2,002.00	30	\$ 2,310.00	23	\$ 1,794.00
ETHYLENE GLYCOL	8	\$ 504.00	12	\$ 756.00	3	\$ 192.00
FENTANYL	-	\$ -	-	\$ -	19	\$ 1,577.00
GAMMA-HYDROXYBUTYRIC ACID (GHB)	9	\$ 729.00	7	\$ 567.00	7	\$ 573.00
IMMUNOASSAY	5	\$ 160.00	2	\$ 64.00	-	\$ -
LEAD (AA)	3	\$ 189.00	-	\$ -	-	\$ -
LEGAL ALCOHOL/ANALYSIS & AFFIDAVIT	38	\$ 1,596.00	68	\$ 2,856.00	125	\$ 5,375.00
MARIHUANA/CANNABINOIDS (GC/MS)	497	\$ 40,257.00	601	\$ 48,681.00	612	\$ 50,688.00
METAL(AA/ICP)	16	\$ 1,536.00	29	\$ 2,784.00	37	\$ 3,589.00
OPIATE NARCOTICS-GC/MS	759	\$ 61,479.00	956	\$ 77,436.00	889	\$ 73,627.00
SALICYLATES	75	\$ 3,750.00	46	\$ 2,300.00	42	\$ 2,140.00
SOLVENTS/VOLATILES	29	\$ 2,349.00	30	\$ 2,430.00	11	\$ 901.00
VITREOUS HUMOR ELECTROLYTES	1,046	\$ 39,748.00	1,237	\$ 47,006.00	1,158	\$ 45,077.00
VOLATILE DRUGS (VALPROIC ACID, ETC.)	48	\$ 2,304.00	42	\$ 2,016.00	48	\$ 2,351.00
pH	-	\$ -	3	\$ 75.00	1	\$ 26.00
TOTAL	16,762	\$ 1,099,355.00	18,925	\$ 1,242,181.00	18,233	\$ 1,217,927.00

Dallas County, Texas
Summary of Services Performed
Non-Billable Services Provided to Dallas County
FY 2007-2009

Criminal Investigation Laboratory Service Fee (all Sections)	Quantity	Amount	Quantity	Amount	Quantity	Amount
Item Description	2007	2007	2008	2008	2009	2009
AFFIDAVIT	55	\$ 550.00	22	\$ 220.00	20	\$ 200.00
COPY CHARGE-MISCELLANEOUS/PER PAGE	3,004	\$ 300.40	1,093	\$ 109.30	2,463	\$ 246.30
DUPLICATION CHARGE/SCIENTIST/PER 1/2 HOUR	2	\$ 64.00	5	\$ 160.00	6	\$ 198.00
DVD/CD COPY CHARGE	-	\$ -	2	\$ 2.00	1	\$ 1.00
EVIDENCE PHOTOGRAPHY/PER 1/2 HOUR	3	\$ 96.00	-	\$ -	-	\$ -
EVIDENCE REGISTRATION/PER CASE	259	\$ 6,734.00	209	\$ 5,435.00	198	\$ 5,337.00
EVIDENCE SHIPPING/PER PACKAGE	3	\$ 96.00	1	\$ 32.00	-	\$ -
EXPERT CONSULT (CASE REVIEW, MEETING)-CIVIL OR NON-IFS CASE/PER HOUR	3	\$ 600.00	3	\$ 600.00	5	\$ 1,020.00
EXPERT CONSULT (CASE REVIEW, MEETING)-CRIMINAL CASE/PER HOUR	140	\$ 10,500.00	106	\$ 7,950.00	70	\$ 5,386.00
EXPERT WITNESS (HEARING, TRIAL)-CRIMINAL CASE/PER 1/2 DAY	212	\$ 84,800.00	219	\$ 87,600.00	214	\$ 87,240.00
REIMBURSEMENT/EXTERNAL AGENCY SERVICES	-	\$ -	-	\$ -	(2)	\$ (2.00)
SUPPORT STAFF SERVICES/PER HOUR	2	\$ 30.00	-	\$ -	-	\$ -
USE OF INSTITUTE FACILITIES	-	\$ -	1	\$ 125.00	1	\$ 128.00
TOTAL	3,683	\$ 103,770.40	1,661	\$ 102,233.30	2,976	\$ 99,754.30

Regulated Substances Laboratory Service Fees	Quantity	Amount	Quantity	Amount	Quantity	Amount
Item Description	2007	2007	2008	2008	2009	2009
EXPLORATORY QUALITATIVE	108	\$ 2,592.00	114	\$ 2,736.00	90	\$ 2,244.00
GAS CHROMATOGRAPHY/MASS SPECTROMETRY	286	\$ 23,166.00	224	\$ 18,144.00	205	\$ 16,997.00
INFRARED SPECTROSCOPY	-	\$ -	-	\$ -	1	\$ 77.00
MARIHUANA/CANNABINOIDS	77	\$ 3,388.00	43	\$ 1,892.00	40	\$ 1,799.00
OTHER ANALYTICAL-SPECIAL SERVICES/1/2 HOUR	257	\$ 7,967.00	2	\$ 62.00	12	\$ 396.00
QUANITITATIVE ANALYSIS	62	\$ 4,278.00	69	\$ 4,761.00	46	\$ 3,264.00
SAMPLE PREPARATION	5	\$ 150.00	5	\$ 150.00	4	\$ 123.00
TENTATIVE IDENTIFICATION	22	\$ 528.00	19	\$ 456.00	14	\$ 350.00
TOTAL	817	\$ 42,069.00	476	\$ 28,201.00	412	\$ 25,250.00

Physical Evidence - Physical Evidence All Laboratories	Quantity	Amount	Quantity	Amount	Quantity	Amount
Item Description	2007	2007	2008	2008	2009	2009
ARCHIVED EVIDENCE RESEARCH/HOUR	59	\$ 3,894.00	47	\$ 3,102.00	111	\$ 7,429.00
EVIDENCE DOCUMENTATION FOR COURT/DEMONSTRATION (ALL PES UNITS)	3	\$ 198.00	-	\$ -	-	\$ -
OTHER ANALYTICAL-SPECIAL SERVICES/1/2 HOUR	187	\$ 5,984.00	258	\$ 8,257.00	277	\$ 9,127.00
PHOTOGRAPHY FOR COURT/DEMONSTRATION (ALL PES UNITS)/1/2 HOUR	4	\$ 132.00	5	\$ 165.00	-	\$ -
PHYSICAL MATCH/FIT (ALL PES UNITS)	-	\$ -	-	\$ -	9	\$ 369.00
TOTAL	253	\$ 10,208.00	310	\$ 11,524.00	397	\$ 16,925.00

Physical Evidence - Questioned Documents	Quantity	Amount	Quantity	Amount	Quantity	Amount
Item Description	2007	2007	2008	2008	2009	2009
IMAGE ENHANCEMENT BY COMPUTER	1	\$ 82.00	-	\$ -	-	\$ -
TOTAL	1	\$ 82.00	-	\$ -	-	\$ -

Dallas County, Texas
Summary of Services Performed
Non-Billable Services Provided to Dallas County
FY 2007-2009

Physical Evidence - Latent Print	Quantity	Amount	Quantity	Amount	Quantity	Amount
Item Description	2007	2007	2008	2008	2009	2009
	-	\$ -	-	\$ -	-	\$ -
TOTAL	-	\$ -	-	\$ -	-	\$ -

Physical Evidence - Firearms/Toolmarks	Quantity	Amount	Quantity	Amount	Quantity	Amount
Item Description	2007	2007	2008	2008	2009	2009
BULLET IDENTIFICATION	33	\$ 1,089.00	35	\$ 1,155.00	70	\$ 2,310.00
CARTRIDGE CASE IDENTIFICATION	18	\$ 594.00	81	\$ 2,673.00	83	\$ 2,739.00
GENERAL RIFLING CHARACTERISTICS FILE SEARCH/SPECIMEN	7	\$ 231.00	6	\$ 198.00	6	\$ 198.00
MECHANICAL EVALUATION OF WEAPON	4	\$ 264.00	8	\$ 528.00	18	\$ 1,205.00
MICROSCOPIC COMPARISON OF BULLET	23	\$ 1,518.00	19	\$ 1,254.00	50	\$ 3,347.00
MICROSCOPIC COMPARISON OF CARTRIDGE CASE	14	\$ 924.00	56	\$ 3,696.00	55	\$ 3,685.00
NIBIN DIGITAL INPUT & SEARCH-CARTRIDGE CASE	4	\$ 264.00	3	\$ 198.00	17	\$ 1,138.00
NIBIN IDENTITY VERIFICATION	-	\$ -	1	\$ 33.00	-	\$ -
RESTORATION OF FIREARM FOR TEST FIRING	4	\$ 320.00	-	\$ -	1	\$ 81.00
TEST FIRE	3	\$ 51.00	9	\$ 153.00	20	\$ 340.00
TOOLMARK COMPARISON	20	\$ 1,320.00	24	\$ 1,584.00	31	\$ 2,073.00
TOOLMARK REPLICATION	16	\$ 528.00	11	\$ 363.00	29	\$ 957.00
TRACE EVIDENCE COLLECTION/ITEM	-	\$ -	3	\$ 99.00	1	\$ 33.00
TOTAL	146	\$ 7,103.00	256	\$ 11,934.00	381	\$ 18,106.00

Physical Evidence - Trace Evidence Laboratory	Quantity	Amount	Quantity	Amount	Quantity	Amount
Item Description	2007	2007	2008	2008	2009	2009
BLOODSTAIN PATTERN ANALYSIS/HOUR	30	\$ 1,980.00	-	\$ -	-	\$ -
EVIDENCE SEARCH/REMOVAL	51	\$ 2,040.00	8	\$ 320.00	2	\$ 82.00
EXAMINATION OF HAIR COMBINGS FOR FOREIGN MATERIAL/HOUR	1	\$ 66.00	-	\$ -	-	\$ -
GAS CHROMATOGRAPHY	1	\$ 80.00	-	\$ -	-	\$ -
GAS CHROMATOGRAPHY/MASS SPECTROMETRY	5	\$ 660.00	-	\$ -	3	\$ 405.00
GC/MS SAMPLE PREPARATION	4	\$ 212.00	-	\$ -	3	\$ 162.00
GUNSHOT RESIDUE KIT	7	\$ 42.00	8	\$ 48.00	1	\$ 6.00
HANDWIPING INTERPRETATION FOR AA	-	\$ -	3	\$ 225.00	1	\$ 76.00
HANDWIPING PREPARATION FOR AA	-	\$ -	3	\$ 147.00	1	\$ 50.00
HAIR PREPARATION FOR DNA TESTING/PER HAIR	71	\$ 4,686.00	-	\$ -	-	\$ -
MICROSCOPIC COMPARISON OF HAIRS	270	\$ 17,820.00	40	\$ 2,640.00	7	\$ 469.00
MICROSCOPIC SEARCH FOR GSR (CLOTHING)	2	\$ 80.00	6	\$ 240.00	2	\$ 82.00
MICROSCOPIC SLIDE PREPARATION/SLIDE	715	\$ 12,155.00	28	\$ 476.00	3	\$ 51.00
RANGE DETERMINATION BY TEST FIRING	2	\$ 132.00	-	\$ -	2	\$ 134.00
SEM/EDX-ANALYSIS OF GSR STUBS/SET (2) STUBS	7	\$ 2,800.00	11	\$ 4,400.00	1	\$ 408.00
SODIUM RHODIZONATE/GRIESS TEST FOR GSR	2	\$ 150.00	8	\$ 600.00	2	\$ 152.00
TOTAL	1,168	\$ 42,903.00	115	\$ 9,096.00	28	\$ 2,077.00

Dallas County, Texas
Summary of Services Performed
Non-Billable Services Provided to Dallas County
FY 2007-2009

Physical Evidence - Forensic Biology Laboratory (DNA)		Quantity	Amount	Quantity	Amount	Quantity	Amount
Item Description	2007	2007	2008	2008	2009	2009	
ALTERNATE LIGHT SOURCE SEARCH-LARGE ITEM/ITEM	13	\$ 1,118.00	-	\$ -	-	\$ -	
ALTERNATE LIGHT SOURCE SEARCH-SMALL ITEM/ITEM	35	\$ 2,135.00	5	\$ 305.00	21	\$ 1,302.00	
BIOLOGICAL EVIDENCE REMOVAL/SAMPLE	185	\$ 1,480.00	42	\$ 336.00	193	\$ 1,544.00	
BIOLOGICAL EVIDENCE STORAGE/SAMPLE	753	\$ 32,379.00	238	\$ 10,234.00	448	\$ 19,684.00	
BLOOD EVIDENCE SEARCH-BEDDING OR LARGE ITEM/ITEM	7	\$ 1,512.00	6	\$ 1,296.00	-	\$ -	
BLOOD EVIDENCE SEARCH-CLOTHING OR SMALL ITEM/ITEM	120	\$ 10,320.00	49	\$ 4,214.00	92	\$ 8,088.00	
BLOOD STANDARD PROCESSING/PER SAMPLE	1	\$ 31.00	1	\$ 31.00	1	\$ 33.00	
CODIS SYSTEM, SEARCH/ENTRY	51	\$ 1,785.00	20	\$ 700.00	9	\$ 315.00	
CONFIRMATORY BLOOD TEST/SAMPLE	102	\$ 4,386.00	24	\$ 1,032.00	74	\$ 3,256.00	
CONFIRMATORY SEMEN TEST (P30)/SAMPLE	18	\$ 1,548.00	6	\$ 516.00	19	\$ 1,672.00	
DNA EXTRACTION & TYPING BY STR-13 LOCI/SAMPLE	63	\$ 27,531.00	41	\$ 17,917.00	50	\$ 22,291.00	
DNA EXTRACTION & TYPING BY STR-9 LOCI/SAMPLE	353	\$ 120,020.00	179	\$ 60,860.00	61	\$ 21,146.00	
DNA STANDARD COLLECTION/ITEM	-	\$ -	-	\$ -	5	\$ 250.00	
DNA STANDARD KIT PROCESSING/ITEM	59	\$ 1,357.00	5	\$ 115.00	8	\$ 190.00	
EXAM OF FEMALE SEXUAL ASSAULT PATIENT	10	\$ 3,470.00	7	\$ 2,429.00	3	\$ 1,059.00	
EXAM OF MALE SEXUAL ASSAULT PATIENT	1	\$ 74.00	5	\$ 371.00	4	\$ 300.00	
EXAMINATION OF HAIR COMBINGS FOR FOREIGN MATERIAL/ITEM	10	\$ 230.00	5	\$ 115.00	2	\$ 48.00	
PRESUMPTIVE BLOOD TEST/SAMPLE	149	\$ 9,089.00	29	\$ 1,769.00	60	\$ 3,717.00	
PRESUMPTIVE SEMEN TEST/SAMPLE	67	\$ 4,087.00	28	\$ 1,708.00	17	\$ 1,054.00	
SEMEN DNA EXTRACTION & TYPING BY STR-13 LOCI/SAMPLE	7	\$ 3,549.00	5	\$ 2,535.00	15	\$ 7,755.00	
SEMEN DNA EXTRACTION & TYPING BY STR-9 LOCI/SAMPLE	20	\$ 8,100.00	3	\$ 1,215.00	10	\$ 4,106.00	
SEMEN EVIDENCE SEARCH-BEDDING OR LARGE ITEM/ITEM	12	\$ 2,592.00	-	\$ -	-	\$ -	
SEMEN EVIDENCE SEARCH-CLOTHING OR SMALL ITEM/ITEM	37	\$ 3,182.00	8	\$ 688.00	31	\$ 2,728.00	
SEXUAL ASSAULT KIT	12	\$ 336.00	12	\$ 337.00	8	\$ 232.00	
SEXUAL ASSAULT KIT/BASIC PROCESSING	14	\$ 602.00	7	\$ 301.00	7	\$ 308.00	
SPECIES DETERMINATION/PER SAMPLE	14	\$ 728.00	3	\$ 156.00	3	\$ 159.00	
SPERMATAZOA SEARCH	40	\$ 2,080.00	17	\$ 884.00	15	\$ 795.00	
SPERMATOZOA SLIDE PREPARATION/SLIDE	21	\$ 483.00	7	\$ 161.00	6	\$ 144.00	
TRACE EVIDENCE COLLECTION/ITEM	35	\$ 1,505.00	8	\$ 344.00	18	\$ 792.00	
TOTAL	2,209	\$ 245,709.00	760	\$ 110,569.00	1,180	\$ 102,968.00	
GRAND TOTAL	25,918	\$ 1,662,454.40	22,775	\$ 1,611,082.30	24,213	\$ 1,620,632.30	



Jun 3 -11-2011

Finding Number: 10-IFS-01-1
Date: April 19, 2010
Audit: Institute of Forensic Science
Auditor(s) Assigned: TB

Finding:	<p>Review FY 2007-2009 employee's time and attendance records for compliance to County policy revealed:</p> <ul style="list-style-type: none"> • Three employees took five vacation days prior to completion of their six-month probationary period • One employee took a personal day and received Holiday pay prior to completion of a full pay period <p>Status: Historical edit corrections were processed to correct.</p> <ul style="list-style-type: none"> • One exempt employee's Administrative Time Off (ATO) for a 52 week period exceeded 120 hours (123 recorded) • Status: Corrected via historical edit to reflect 3 hours Vacation leave. • Bi-weekly pay period 'approval' of time worked <u>not</u> reflected on Kronos time card including limited instances of bi-weekly pay period 'sign off' not completed by the department, but defaulting to system wide sign-off.
Work paper Reference: (or other method by which finding was identified)	<p>Work Paper X.B, X.F Kronos time and attendance system and reports</p>
Condition: (Describe the current condition)	<p>Non-exempt employees record their time through swipe cards. Exempt employees record their time through time card editor in Kronos. Adjustments for non-exempt employees are recorded to Kronos by supervisory staff to reflect benefits taken or extra hours worked as reported and approved by management. Adjustments for exempt employees are recorded to Kronos by either the employee or supervisory staff to reflect benefits taken or extra hours worked as reported and approved by management. Kronos time cards are not marked with 'approval' by the supervisor or other management personnel, but Kronos time cards are consistently reviewed and signed off by management personnel.</p>
Criteria: (Describe the optimal condition)	<p>Sec. 82-134. Scheduled time off. 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 exempt employee's most current 12-month average weekly work schedule exceeds 40 hours. 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 total amount of <u>time granted shall not exceed 15 work days in a 12-month period</u> except by formal approval by the commissioners court.</p> <p>Any exempt employee who is not approved for administrative time off by the elected official/department head shall have the appropriate accrued leave balances docked. If appropriate leave is unavailable, the employee's salary shall be docked.</p> <p>Elected official/department heads should carefully monitor the amount of administrative leave time granted to each exempt employee to ensure against abuse and the leave is being granted fairly. The county auditor's office will periodically audit administrative time off usage and submit a report to county departments and/or commissioners court.</p> <p>Sec. 82-382. Expending. (a) Vacation leave shall only be expended with prior approval by an employee's supervisor. (b) Employees must complete their employment probationary period before they are eligible to expend their accrued vacation. (c) Employees of more than six months will be eligible to expend only the amount of vacation leave they have accumulated as of the last day of the preceding pay period that they</p>



	<p>are requesting leave; however, vacation time may be advanced to the employee for the remainder of the fiscal year, or any portion thereof, by approval of the department head. Should the employee leave the employment of the county before earning credit for the advanced vacation time, appropriate deductions for the time will be made from the employee's final county paycheck.</p> <p>Sec. 82-743. Compensation for holiday pay. In order for an employee to receive pay for a holiday, the employee:</p> <p>(1) Must work a complete pay period before being eligible to earn or receive holiday pay. (2) Must work or be paid leave the day before and the day after a holiday.</p> <p>Sec. 82-771. Granting conditions. In addition to the holidays listed in section 82-741, during the budget process each year, the commissioners court may grant an additional personal holiday (eight hours) with the following stipulations:</p> <p>(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>
Cause: (Describe the cause of the condition if possible)	Inaccurate application of County policies.
Effect: (Describe or quantify any adverse effects)	Leave authorized and taken prior to eligibility. Employee over-compensated for Holiday time.
Recommendation: (Describe corrective action)	<ul style="list-style-type: none"> • Elected Official/department heads should monitor the amount of administrative leave time granted to each exempt employee. Approval should be requested through the Commissioners Court if the use of ATO time is essential to the duties of exempt employees. • Employees should complete their employment probationary period before authorized to expend accrued vacation in accordance with County policy. • Employees should complete at a minimum one full pay period prior to authorization of a personal day. • Train and update staff on county leave policies. • Emphasize supervisory review of time and attendance and Kronos postings with Kronos time card updated to reflect 'approval' by supervisor or management. •
Responsible Department or Organization:	Institute of Forensic Science
Management's Response:	<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree Respondent: Cathy Causey Self Date: 3/4/2011
Comments	<ul style="list-style-type: none"> • Supervisors have been reminded of the policy which does not allow use of vacation leave until the completion of the six month probation period. • Historical edits were processed to correct the Personal Day and Holiday pay. • A historical edit was processed to move 3 hours from ATO to Vacation leave. • Bi-weekly pay period "approval" - Because the supervisor who performs Kronos "sign off" is the only reviewer of that section/unit time records, historically we have not instructed our supervisors to use the "approval" function. Our understanding was that the only required Kronos function was the execution of the "sign off" by the supervisor. We now have advised our supervisors that the "approval" function also is required, but it would be helpful if we were provided information about an easy way to monitor this task (like the checkboxes that display in Kronos when a supervisor has signed off a time record for the pay period). • Bi-weekly pay period "sign-off" - We understand that this is a required supervisory function and that the only time it is not required is when Payroll advises that a mass sign



	off will be performed by Auditor staff. We will continue to monitor Kronos sign off with the goal of eliminating future audit findings in this area.		
Disposition:	<input checked="checked" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 10-IFS-01-2
Date: April 19, 2010
Audit: Institute of Forensic Science
Auditor(s) Assigned: TB

Finding:	Review of accounts receivable aging reveals that 750 of 2,184 (34.34%) past due invoices as of September 30, 2009 are greater than 90 days delinquent and amount to \$193,092.05.
Work paper Reference: (or other method by which finding was identified)	Past Due Invoices Report as of 09/30/2009 Schedule of Past Due Receivables Step A
Condition: (Describe the current condition)	<p>Institute of Forensic Science (IFS) evaluates activity annually to re-assess cost recovery for services performed. Fee schedules are updated annually with briefings submitted to Commissioners Court. An approved schedule is court ordered each fiscal year.</p> <p>IFS technical/medical employees perform various examinations, analyses, autopsies, certifications, etc. Charges are recorded by analyst to the IFS system and Oracle Financials Accounts Receivable (AR) module. Pre-billing reports are reviewed by supervisory and management staff. Corrections and credit memos are entered by IFS supervisory and management staff as required/authorized. Monthly invoices for data captured in the Oracle AR module are printed and distributed/mailed by IFS.</p> <p>Payments for the monthly invoices are received by the Dallas County Treasurer's office and recorded to Oracle AR. The Treasurer's office notifies the IFS on a monthly basis of invoices that are 60 days past due. IFS Administrator and other IFS staff perform limited collection duties as time permits including research of unapplied or misapplied payments.</p> <p>Both offices address correction of past billing/receipting errors on an ongoing basis to improve reliance of individual account balance within the system.</p> <p>Uncollected receivables dating prior to FY2000 are not recorded to Oracle AR.</p>
Criteria: (Describe the optimal condition)	<p>In accordance with court order 2000-039, Phase II of the Memorandum of Understanding for Projects and Accounts Receivable Responsibilities, dated January 4, 2000, "User departments will be responsible for collecting overdue invoices."</p> <p>Past due statements should be sent no less than monthly with account holds placed on non-responsive vendors. Uncollectible accounts over \$1,000 should be referred to the District Attorney - Civil Division or a third party collector.</p> <p>Local Government Code § 113.902 states: "The county treasurer shall direct prosecution for the recovery of any debt owed to the county, as provided by law, and shall supervise the collection of the debt."</p>
Cause: (Describe the cause of the condition if possible)	Inconsistent written procedures for handling past due accounts and lack of a consistent charge off mechanism.
Effect: (Describe or quantify any adverse effects)	Delayed revenue recognition, slow cash flow, and accounts receivable not being posted timely and accurately.
Recommendation: (Describe corrective action)	<p>The Institute of Forensic Sciences, together with the Dallas County Treasurer, should develop procedures for handling past due accounts that include:</p> <ul style="list-style-type: none"> • Sending past due notices to customers listed on the 60 day past due report issued by the Dallas County Treasurer while continuing review of postings for accuracy. • Ceasing services and sending a final past due notice for customers identified on consecutive 60 day past due reports (90 days past due) if "proof of service" documented. • Submitting customers identified on three consecutive 60 day past due reports (120 days past due) to the District Attorney - Civil Division for possible litigation and then to Commissioners Court for sale to a collection service.
Responsible Department or Organization:	Institute of Forensic Science
Management's Response:	<input type="checkbox"/> Agree <input type="checkbox"/> Disagree Respondent: Cathy Causey Self Date: 3/4/2011
Comments	<ul style="list-style-type: none"> • When the use of Oracle AR billing was instituted, each Consolidated Billing Invoice



included a "statement balance". It was our experience that customers often paid this amount instead of the "current amount due". This resulted in incorrect payments, some of which resulted in money being placed on account (which creates a whole different set of problems) and other accounts showing unpaid amounts. For this reason, we now black-out the statement balance and highlight the current amount due. Based on feedback we received from the County Treasurer, this change greatly decreased the number of incorrect payments. Based on our interaction with Auditor staff, we understand that it is your practice to look at the invoice detail and pay on that basis rather than just looking at a statement balance, but that does not seem to be common practice among our customers, both public and private sector.

- We agree that there should be a suspension of services rendered to customers deemed to be seriously or persistently delinquent, and the challenge we face in this area is ensuring that a customer is not erroneously placed in this category. Our efforts in this area have been hampered by a lack of confidence in the Past Due Invoice Report data. It has been our frequent experience in carrying out our collections responsibilities to find that a customer has paid an invoice that is listed as past due, and that there was an application error made by the Treasurer's office. Mr. Wells and his staff have taken significant steps to correct this problem, but we are still dealing with the lingering effects of earlier misapplications. An additional consideration is the fact that we make billing errors. Ideally, our customer would contact us and advise us about why they are not paying an invoice or a portion of an invoice, but they often do not do this, and the first information we get about our billing error is from the collection effort.

The time and effort required to properly research an account to ensure that the payer is truly delinquent (i.e., the charges billed were legitimate and that no payment was made) is substantial, and exceeds our allocated staffing resources. As you know, we have one Gr. 6 Data Entry Clerk II who enters in excess of 3,000 Oracle Transactions each month and processes Consolidated Billing Invoice distribution. This position also carries out collection activities as time permits. Although we understand the importance of collections, we often have to choose between getting Transactions entered and performing follow-up on delinquent accounts. We hope to improve our efforts at identifying all the customers that should have services suspended with increased collections efforts that are planned following the implementation of LIMS.

To address business practice quality concerns, we made the addition of a Business Manager position a budget priority during FY09, but funding limitations precluded approval of the new position. It is envisioned that a Business Manager position will have primary responsibility for carrying out and monitoring collections activities and other financial operations such as receipting, deposits and procurement activities (requisitions, P.O.s, RMRs and Request for Payment). I monitor all these areas now, but my assignments and scope of responsibilities are such that I can not devote sufficient time to fully ensure proper conduct of all necessary activities.

Also affecting the past due amounts shown for a particular customer are billing procedures regarding autopsy reports. Currently, we do not hold the billing for the completion of the autopsy report; instead, we bill the customer as soon as the Medical Examiner issues a finding on the cause and manner of death. Because of this, customers will show to be 90 days delinquent when they have not yet received the "proof of service" document (autopsy report) for which they were billed. Related to this is the Oracle AR set up of "due upon receipt". Using this method, all our customers are deemed to be delinquent in Oracle before they even receive the invoice. When we transition to LIMS, system billing functions are tied to completion of reports. Therefore, with the implementation of LIMS, we will begin billing at the time the service is actually rendered, rather than the "advance" billing process we currently use.

As we discussed, approximately \$9K in "delinquent" charges are attributable to



	<p>cremation permit fees, a mandated function for the Office of the Medical Examiner. Since the fee has been discontinued pending future legislative changes, these charges are non-collectable. We have inquired about possible corrective actions for these non-recoverable fees, and we will work with Auditor and Treasurer staff to take appropriate steps to remove these entries from the ledger.</p> <p>A final consideration is the fact that certain services are mandated – either by statute or by other force of law, such as a subpoena. For example, we have been advised by the District Attorney on numerous occasions that we can not refuse to testify due to lack of payment if we have been properly subpoenaed.</p> <ul style="list-style-type: none"> • We have sent persistent delinquencies that we were unable to resolve by communicating with the customer to the DA Civil Section for action. However, unless payment is made and properly applied, the delinquency will remain on the report forever, despite our inability to take further action. <p>Our goal is to do a better job of identifying truly delinquent accounts and forwarding those to the District Attorney when our efforts to resolve the delinquent account fail.</p>		
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 10-IFS-01-3
Date: March 19, 2010
Audit: Institute of Forensic Science
Auditor(s) Assigned: TB/TM

Finding:	Response to the Self Assessment (SA) / Internal Control Questionnaire (ICQ) indicate: <ul style="list-style-type: none"> Employees perform private case work (non-county time) at the Institute of Forensic Science (IFS) with approval by a supervisor or IFS Director. Customers are also charged a 'facility use' fee. Discoverer reports from Oracle Financials Accounts Receivable data for Forensic 'facility use' lab activity by analyst, quantity, and charge revealed: <ul style="list-style-type: none"> FY2009 \$3,200 billed, 25 charges @\$128 each FY2008 \$6,125 billed, 49 charges @\$125 each FY2007 \$875 billed, 7 charges @\$125 each and 1 charge not billed
Work paper Reference: (or other method by which finding was identified)	Step VIII, ICQ / SA Discoverer reports
Condition: (Describe the current condition)	Court order with an effective of 10/1/2008 includes a \$128 fee for 'Use of Institute facilities'. This fee is to be paid by IFS staff when private case work is performed at the IFS facility using County equipment/supplies and outside of scheduled county hours. This fee is also paid by an agency wanting an expert witness to view microscopic slides from autopsy specimens on one of the IFS microscopes. Private case work should be approved in advance by the IFS employee's supervisory or IFS Director. Charges for the use of Institute facilities are recorded by analyst number to the IFS system and Oracle Financials Accounts Receivable (AR) module.
Criteria: (Describe the optimal condition)	Fees are assessed / collected in accordance with established fee schedules, applicable state laws, and/or Commissioners Court orders. Fee schedules are periodically reviewed and updated. Per Dallas County Code, Sec. 86-754. Use and conduct of county-owned property. (a) The utmost care shall always be exercised in using the county property to minimize damage to equipment and waste of supplies. An employee of the county shall not participate in bidding on the county equipment sales. (b) Intentional or negligent damage or any personal use of county equipment or property will be grounds for disciplinary action or dismissal depending on severity of the incident. Per Dallas County Code, Sec. 74-191. County buildings; generally. (e) All requests for use of buildings and grounds, except those involving the sixth floor exhibit, as provided in section 74-271--74-273(a) must be initially filed with the commissioners court administrator. Per Dallas County Code, Sec. 74-192. County buildings and grounds; special use. b) Any request for special use of county facilities shall be in writing and include a description of the intended use. All one-time special use requests will be subject to the approval of the county administrator after notification of commissioners court. Any special use of a reoccurring (longer than one day or regularly occurring) nature is subject to the approval of the commissioners court. Per Local Government Code, Sec. 291.006. PRIVATE BUSINESS ON PUBLIC PROPERTY. (a) A county official or an agent, deputy, or employee of a county official may not operate a private business on public property unless the person: (1) keeps an accurate and detailed record of money that the person receives and disburses; (2) files with the county auditor or other county auditing authority, on or before January 1 of



	<p>each year, a report of receipts and disbursements during the previous calendar year; and</p> <p>(3) makes available to the county auditor all records of the receipts and disbursements.</p> <p>(b) An amount of money equal to the amount of receipts required to be reported plus any interest paid by a financial institution on deposits of this money, less the amount of disbursements required to be reported, shall be delivered to the county treasurer when the report required by Subsection (a) is filed or in installments at regular intervals during the year as may be prescribed by the county auditor or other county auditing authority. This subsection does not apply to a person acting under or by virtue of a written contract with the county.</p> <p>(c) If a county official has not complied with this section by February 1 of each year, the county auditor shall notify the county or district attorney of the violation. The county or district attorney shall, and any qualified voter of the county may, file a petition in a district court of the county for a writ of mandamus to compel compliance.</p> <p>(d) A person who violates this section or falsifies a record or report required by this section commits official misconduct and may be removed under Chapter 87.</p> <p>(e) This section does not apply to compensation that a justice of the peace or official court reporter receives for performing an act not required by law.</p>
Cause: (Describe the cause of the condition if possible)	N/A
Effect: (Describe or quantify any adverse effects)	Potential for use of facilities without payment.
Recommendation: (Describe corrective action)	<ul style="list-style-type: none"> • Fees should be assessed/ collected in accordance with established fee schedules, state laws and Commissioners Court orders. • Written policies and procedures should be established for use of county facilities, equipment, and supplies for private case work including written waiver from Commissioners Code regarding Dallas County Code Sec. 86-754 and state statutes. • Fees for private case work should be paid in advance of facility usage and reviewed annually for full cost recovery.
Responsible Department or Organization:	Institute of Forensic Science
Management's Response:	<input type="checkbox"/> Agree <input type="checkbox"/> Disagree Respondent: Cathy Causey Self Date: 3/4/2011
Comments	<p>The facility use charges listed in the audit documents are not related to private work performed by department staff. Although facility use fees have been paid by staff performing private work in the County facility, we also charge other customers the "facility use" fee approved by the Court if appropriate. For example, if an agency wants an expert witness to come to our facility and view microscopic slides from autopsy specimens on one of our microscopes, we will charge for facility use based on the consultant's use of the County facility and equipment. The majority of the charges listed in the audit documents reflect charges made to UT Southwestern and university hospitals for "hospital" autopsies performed in our facility as part of the academic responsibilities of our Medical Examiners (these were not "private work" cases). The only reason these charges were discontinued is due to the hiring of a new faculty member (not on our staff) to process these cases at some other UTSW campus location.</p> <p>Since the early 1990s, the ability to perform private work has been formally authorized for department staff predicated on supervisory approval and payment of applicable fees (prior to this time, private work was performed here but due to a lack of documentation I am unable to describe the terms of that work). Although there have been verbal and written communications between Dr. Barnard and Commissioners Court regarding this matter, to my knowledge there has been no formal briefing or order regarding this matter.</p> <p>Following review of the extensive requirements associated with employees conducting private business on public property, Dr. Barnard has revised the department policy to</p>



	continue allowing private work with supervisory approval, but the work must be done off-site. However, we will have a continued need for the facility use fee as discussed above.		
Disposition:	<input checked="checked" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration

County Auditor



Dallas County, Texas

Finding Number: 10-IFS-01-4
Date: April 29, 2010
Audit: Institute of Forensic Science
Auditor(s) Assigned: TB

Finding:	Review of FY2007 through FY2009 receipts revealed: <ul style="list-style-type: none"> Eight of 39 (20.51%) receipts lack sufficient detail to determine if the correct amount was charged. Three of 39 (7.69%) receipts contained variances to fee schedules of \$6 or less (over/under).
Work paper Reference: (or other method by which finding was identified)	Work paper II.B.1-2
Condition: (Describe the current condition)	Institute of Forensic Science evaluates activity annually to validate cost recovery for services performed. Fee schedules are updated annually with briefings submitted to Commissioners Court. A new schedule is approved and court ordered each fiscal year. IFS technical/medical employees perform various examinations, analyses, autopsies, certifications, etc. IFS clerks issue receipts for services requested/provided that are not recorded to the IFS system and Oracle Financials Accounts Receivable module. During the receipting process, the IFS clerks breakdown the fee allocation on the manual receipts. Receipts inconsistently contain complete details.
Criteria: (Describe the optimal condition)	Internal controls regarding fees require that: <ul style="list-style-type: none"> Fees are assessed / collected in accordance with established fee schedules, applicable state laws, and/or Commissioners Court orders. Fee schedules are periodically reviewed and updated.
Cause: (Describe the cause of the condition if possible)	Clerical error Advance quotes
Effect: (Describe or quantify any adverse effects)	<ul style="list-style-type: none"> Potential for revenue over/under collected. Correctness of fees assessed cannot be verified.
Recommendation: (Describe corrective action)	Receipt procedures should include: <ul style="list-style-type: none"> Fees should be assessed/ collected in accordance with established fee schedules, state laws and Commissioners Court orders. Fee schedule should be reviewed annually to ensure costs are fully recovered and any new services are incorporated into consideration. Supervisors should periodically review receipts/assessments to ensure adherence to established procedures. Procedures should be documented and additional training provided to staff on proper assessment processes.
Responsible Department or Organization:	Institute of Forensic Science
Management's Response:	<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree Respondent: Cathy Causey Self Date: 3/4/2011
Comments	<ul style="list-style-type: none"> We agree with this finding. Employees were re-trained and work product is periodically monitored to ensure compliance. Our procedure requires the receipting employee to note the service code from our fee schedule and the quantity of service provided. The proper procedure is documented and those documents provided to staff for training/compliance purposes, but we agree there should be a formal procedure in our department administrative manual(s) for this process. The only current exceptions to use of our fee



	<p>schedule codes for receipting purposes relates to subpoena and witness fees which we've been advised are set in statute, and County-wide fees, such as personal fax use.</p> <ul style="list-style-type: none">• We are in general agreement with this finding. Following review of the documented variances, two of the three variances were related to service amounts that were quoted in advance of service provision to an "infrequent submitter", which is handled as an "unbilled" (through Oracle AR) fee; and the \$25 paid for a \$20 record appears to be a staff error.<ul style="list-style-type: none">○ Receipt No. 60333: Paid \$31 instead of \$33 (the applicable fee schedule is the FY07 schedule);○ Receipt No. 64463: Paid \$200 instead of \$206; and○ Receipt No. 65388: Paid \$25 instead of \$20 (the applicable fee schedule is the FY08 schedule).
Disposition:	<input checked="checked" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration