Memorandum

To: Honorable John F. Warren
           County Clerk

From: Virginia A. Porter
           County Auditor

Subject: North Truancy Center - Review Performed for Fiscal Years 2008 thru 2011

Date: Issued   June 8, 2012
           Released August 6, 2012

Scope

A review was performed in accordance with statutory guidelines on the records and reports of North Truancy Court for fiscal years 2008 thru 2011. Operational functions such as court clerk and bookkeeping activities are under the purview of the County Clerk (clerical / bookkeeping staff budgeted under County Clerk department 4033 during complete audit period, but not directly supervised by County Clerk until July 2010 when the Truancy Court Manager position was filled). Judicial appointments, agreements with school districts, and truancy programs effectiveness are under the purview of the County Judge.

Review Procedures

Standard review procedures were followed to test the internal controls for cash, revenue, and other county assets. A random sampling of the total activity was selected for certain review steps based on risk, the dollar value of transactions, the volume of transactions, and noted internal control weaknesses. Testing involved a review of the JP Accounting System (JPAS), Odyssey Case Management system, and case jackets.

A partial list of the review tests include:
- Accounted for numerical sequence of manual and computer generated receipts
- Traced amounts recorded on the receipts to the bank deposits
- Performed unannounced cash counts
- Examined escrow fund disbursements and associated fee dockets to determine if sufficient funds were collected, proper payees paid, and if posting to Odyssey had occurred
- Reviewed assessed fees for compliance with applicable state laws and Commissioners Court orders
- Reviewed credits, charge reductions, and adjustments
- Reviewed unpaid criminal cases for outstanding warrants of arrest
- Reviewed time and attendance records for proper posting and compliance with County policies and procedures
- Compiled new case filing from posting to Odyssey

Partial Statistical Listing

During fiscal year 2008, the truancy court processed:
- 3,988 computer receipts totaling $669,951.23
- 7,441 class C misdemeanors (failure to attend school and contributing to non-attendance)

During fiscal year 2009, the truancy court processed:
- 4,201 computer receipts totaling $566,254.00
- 7,876 class C misdemeanors (failure to attend school and contributing to non-attendance)

During fiscal year 2010, the truancy court processed:
- 4,992 computer receipts totaling $677,665.75
- 11,032 class C misdemeanors (failure to attend school and contributing to non-attendance)

During fiscal year 2011, the truancy court processed:
- 4,308 computer receipts totaling $560,201.50
- 11,874 class C misdemeanors (failure to attend school and contributing to non-attendance)

FINDINGS/OBSERVATIONS

Cash Management

Cash Counts - A cash count performed on January 9, 2012 revealed: twenty six non-receipted checks and money orders totaling $3,547 in the safe with the oldest dating to February 15, 2010. The court does not accept personal checks received in the mail and sends a letter to the customer advising that the customer will need to come to the court in person in order for the court to verify the check information before it can be processed. The court does not have a policy on the length of time personal checks are held prior to additional follow-up and/or return of the unprocessed personal check to the customer.

Comparison of Computer Receipts Versus Form 98 Deposit – A comparison of closeout receipt totals versus deposit Form 98 totals for fiscal years 2008 thru 2011 revealed: five instances where the funds were not deposited timely.

Financial adjustments for payments already deposited are not entered in a separate till but combined in the till designated for daily transactions.

Receipts- Computer / Manual – Review of 261 manual receipts revealed: two manual receipts with money orders for $32 each attached for expunction requests that were not receipted into Odyssey nor deposited with the oldest dating to August 14, 2009; and four manual receipts were not properly voided but altered to lower amounts (includes three cash payments reduced by $51 and one money order reduced by $154). An expanded review of fifty (50) of the 261 manual receipts revealed: delays in recording twenty (20) payments to the Odyssey courts system exceeding five business days.

Review of 17,489 computer receipts including 47 voided computer receipts and three reversed payments revealed: two (2) voided receipts without retention of the original and copy reissued on different case numbers; twelve (12) voided receipts without retention of either the original receipt or copy with two of the receipts replaced for lower amounts totaling $55 cash and one receipt for $150 check reissued for $25 cash; three reversal payments occurred after receipted payments were deposited (two had no or incomplete explanations noted in the system); and three voids were for payments receipted by court 9-3 for cases filed in North court 9-2.

Court Costs / Fines /Fees Assessments - Review of 79 cases (799 assessments) for appropriate assessment / collection of court costs, fines, and fees and transaction listing reports on charge reductions, waivers, and adjustments for compliance with statutorily required court costs and fine revealed in part: incorrect application of the Odyssey charge reduction feature and system table configuration issues resulting in standard court costs to be incorrectly reduced; twenty-four instances where full or partial standard court costs were incorrectly removed via an Odyssey charge reduction and/or waiver; three instances where non-monetary credit designated for community service was not used; and four instances, in FY08, where the $25 time payment fee was not assessed nor collected. Fine schedules not updated in Odyssey resulting in clerks using judge 'additional fine' category to manually input correct fine amount and using Charge Reductions inappropriately to decrease the fine amount. Bookkeeper is unable to waive or reduce a portion of the charges (assessments) systematically without waving or reducing a portion of all fee codes in one charge transaction (including court costs) resulting in the incorrect of allocation of revenue at the point of payment.

Processing/Reporting

Criminal Fee Dockets – Review of time payment plans, active warrants or directives and warrants or directives on disposed/closed cases for the appropriateness of warrant/directive status revealed: eleven delinquent cases without issuance of warrants/directives; four disposed/closed cases with warrants/directives on Odyssey but not on WX50; and seven cases paid in full or otherwise disposed with active warrants on WX50. **Status**: Warrants recalled once brought to clerk's attention.

> *Response: All warrants and directives are issued at the Judge's discretion. The court clerks process the warrant and directive paperwork after the Judge authorizes and signs the warrant. The Judge may decide not to issue a warrant when applicable. The Judge will then request the clerks to send out a balance due letter or another course of action.*

Case Filing- A review of the case index report revealed: sixteen case numbers were skipped in sequence and "no match found" comment is shown when case numbers are entered in Odyssey; and, case numbers associated with cases filed in September and October are not assigned in a consecutive sequential order.

> *Response: DISD case file uploads are monitored by the Truancy Program Coordinator.*

Other/Miscellaneous

Time and Attendance – Observation of office schedules and review of manual attendance records and Kronos Time and Attendance (T & A) system posting revealed: one instance where an employee was out of the office for the whole day but Kronos swipe card was used to record entries at the beginning and end of the day; one instance where the employee left work early without swipe card entry at that point but Kronos swipe card was used to record entry at the end of the day; and employees take one hour for lunch with no breaks (Lunch is recorded as 30 minutes on Kronos T & A system.

RECOMMENDATIONS

Cash Management

Receipting/Depositing – All monies received should be promptly receipted and deposited consistent with state law, V.T.C.A., L.C.G. § 113.022 and Vernon's Ann. C.C.P. §103.004. Policy regarding non-acceptance of personal checks via mail should be updated with unprocessed payments returned timely to customers. Receipts should never be altered, but properly voided. All copies of a void receipt should be retained, clearly marked "void", and affixed with a reason for the void. Manual receipt writing duties should be limited to Odyssey 'downtime' and access to cash limited to establish proper accountability and strengthen internal controls. Roles/rights with Odyssey adjustment functionality should be limited to the lead clerk and/or supervisor for processing financial adjustment transactions in a separate 'adjustment' till.

Court Costs / Fines / Fees Assessments – Monitor assessment, collection, and prorating of court costs, fines, and fees in compliance with applicable state laws including Code of Criminal Procedure Chapter 102 and Local Government Code Chapter 133 or Commissioners Court orders and applicable fee schedules based on the offense date. Financial transactions for active cases should reflect proper segregation of duties of court clerks on the assessment of fees (automatic and manual) and receipting of payments. Bookkeeper should be able to add additional charges, but not modify or delete charges. Court staff should document and communicate to the IT Services Odyssey support team updates and corrections needed to configuration tables in accordance with Change Management procedures. Entry of non-monetary credits for court approved community service and waiver of court costs and fines should be in accordance with statute. Charge reductions and assessment reversals should be limited to correction of errors and fine reductions.

Processing/Reporting

Criminal Fee Dockets – Monitor recall processes for outstanding warrants as cases are dismissed or otherwise disposed, payments made in full, time is served, etc. Odyssey should be updated as warrants/directives are issued, recalled, and/or returned. Court staff should document and communicate to IT Services Odyssey support team corrections needed to the outstanding warrant report generated from Odyssey.

Case Filings – All case numbers are to be accounted for, issued consecutively by case type, and properly and timely indexed to Odyssey. Case index reports should be scanned periodically for skipped numbers and case numbers not sequentially assigned. Document and communicate to IT Services Odyssey support team case assignment and index report functionality issues / weaknesses.

Other/Miscellaneous

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. Leave requests should be retained in accordance with State Library Records Retention Schedules.

CURRENT FINDINGS/OBSERVATION AND RECOMMENDATIONS

Findings template numbered 11-TR9.2-01-01 thru 11-TR9.2-01-08 are attached. Management's proposed actions are incorporated on the template comments section.

Summary

The report is intended for the information and use of the 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.

Highest areas of risk which need to be addressed include: timely and properly receipting and depositing all payments including mail payments; written policy for handling personal checks received via the mail; configuration tables requiring updates and corrections; methods to reduce fines or reverse additional fees without impacting court costs; completing a formal review of the process over credits, charge adjustments, waivers, fee reversals, and receipt adjustments; and staff training on processing financial transaction adjustments and usage of an adjustment till.

Emphasis on outlined procedures should provide for improved departmental processes. Consideration of all issues and weaknesses should be incorporated by the court as a self-assessment tool in testing processing functionality of a new court system. Adherence to and follow-through with the recommendations should strengthen internal control and compliance with Dallas County policies and procedures.

cc: Honorable Judge Clay Lewis Jenkins
     Ryan Brown, OBE

Finding Number:	11-TR9.2-01-01
Date:	January 24, 2012
Audit:	North Truancy 9-2 Audit FY 2008 - 2011
Auditor(s) Assigned:	NH

Finding:	**Cash Counts** Cash count performed on January 9, 2012 revealed: • Twenty six non-receipted checks and/or money orders totaling $3,547 with the oldest dating to February 15, 2010
Workpaper Reference: (or other method by which finding was identified)	Work Paper 3 non- receipted checks Random cash counts performed by Auditor's Office
Condition: (Describe the current condition)	Fines and court costs are assessed in failure to attend school and parents contributing to failure to attend school cases. Defendants and/or parents/guardians ordered to pay fine and court occasionally mail payments rather than pay in person at the court or by credit card online. The County Clerk's policy for the Truancy courts is not to accept personal checks via the U.S. mail. Mailed in personal checks are not being processed but held until the issuer of the check comes in person to the court. The bookkeeper will enter the check number and amount on Odyssey in the event tab indicating via mail and place the personal check in the safe. A letter is sent to the customer who sent the personal check through the mail indicating that the court does not accept personal checks through the mail and in order for the check to be processed the customer has to come to court so the information on the check can be verified. The court does not have policy on the length of time personal checks are held prior to additional follow-up and/or return of the personal check to the customer. Non-negotiable personal checks are in the possession of the court. Money orders were not processed. The person whose name is on the personal check has to be present at court in order for the personal check to be processed. Once the customer comes to court for a review hearing or inquiring about their payment, the bookkeeper will retrieve the check from safe and process the payment verifying the information. The bookkeeper or lead clerk will ask for the customer's identification and write: the driver's license number, expiration date, and phone number on the check. If the address is incorrect on check, the correct address is also written on check. The customer's thumbprint will be placed on the front of check next to their signature, and the deposit stamp will be placed on the back of the check. The payment will be entered into Odyssey and two copies of the computer receipt will be generated (one copy given to the customer and the second copy retained at the court).
Criteria: (Describe the optimal condition)	Receipts should be promptly issued for the amount of funds tendered, correct change given to customers, and all funds received properly secured, and deposited consistent with state law, V.T.C.A., L.G.C., § 113.022 and Vernon's Ann., C.C.P., § 103.004 and procedures recommended by the County Auditor. Policies regarding the acceptance of personal checks should be clearly communicated to customers.
Cause: (Describe the cause of the	Incomplete, improper or inaccurate application of accounting controls and cash handling procedures.

condition if possible)	
Effect: (Describe or quantify any adverse effects)	Potential revenue loss for Dallas County and the State of Texas. Inherent risks for delayed deposits include non-recovery of funds, checks or cash could be lost or stolen before being receipted.
Recommendation: (Describe corrective action)	All monies received should be promptly receipted and deposited consistent with state law, V.T.C.A., L.G.C., § 113.022 and Vernon's Ann. C.C.P., § 103.004. Cash handling procedures should be updated to include: • Policy reviewed and documented. • Defendants advised at time of judgment regarding court's policy on non-acceptance of personal checks via the mail. • Customers contacted immediately regarding non-receipted funds. • Checks voided and returned to customers, timely, (30 days after notification) requesting payment to replace voided/returned checks.
Responsible Department or Organization:	County Clerk
Management's Response:	☐ Agree ☐ Disagree **Respondent:** Emily Glidewell, Truancy Court Manager **Date:** 7/25/12
Comments:	**Proposed Action:** Create defined check policy by consulting with the other divisions under the County Clerk. The Chief Deputy and County Clerk will have final approval of the policy once it is created by the Truancy Court Manager.
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration

County Auditor

Dallas County, Texas

Finding Number:	11-TR9.2-01-02
Date:	January 24, 2012
Audit:	North Truancy 9-2 Audit FY 2008 - 2011
Auditor(s) Assigned:	NH

Finding:	**Depositing / Closeout** A review of cash control procedures and a 100% comparison of closeout receipt totals versus deposit Form 98 totals for fiscal years 2008 thru 2011 revealed: • Five instances of funds deposited four (4) to five (5) business days after date of closeout in fiscal year 2009. • Two instances where North Truancy court 9-2 receipted payments on cases filed at Central Truancy court 9-3. • Six instances where Central Truancy court 9-3 receipted payments on cases filed at North Truancy court 9-2. Responses to the Internal Control Questionnaire (ICQ) and inquiry of court personnel revealed: • Financial adjustments for payments previously processed/deposited are not entered in a separate till but combined in the till designated for daily transactions. • Bookkeeper prepares deposit by totaling cash and checks. • Combination to the safe is not changed when an employee leaves with knowledge of the combination. • The lead clerk does not recount checks, cash and money orders when the closeout till is in balance. • NSF checks are not reversed in Odyssey.
Workpaper Reference: **(or other method by which finding was identified)**	Workpaper 4B Responses to Internal Control Questionnaire Inquiry of court personnel Cash handling walkthrough
Condition: **(Describe the current condition)**	The bookkeeper informs the customer of the amount due on the case. Cash payments received from the customer are counted by the bookkeeper in presence of the customer. Cash and checks/money order payments are consistently reviewed for correctness prior to the generation of the computer receipt. The bookkeeper accesses Odyssey to generate a computer receipt to the appropriate case number. The payment information is entered by the bookkeeper into Odyssey and two copies of the receipt are printed out. The money is placed in the cash drawer; any change due and one copy of the receipt are given to the customer. If payments with a personal check occur, the bookkeeper writes the customer birth date, phone number, expiration date, license number, a new address if applicable, and the customer fingerprint is placed on the front of the check next to the signature. All checks, money orders and cashier checks are stamped on the back with the deposit information. At the close of business, the tills are reconciled, funds are recounted, and 98 deposits are prepared. The lead clerk does not recount the money for verification at the close of business, but observes the bookkeeper. If the bookkeeper is out of the office, the lead clerk will perform the bookkeeping duties. The adjustment till is not used when the bookkeeper makes an adjustment. Voiding rights are limited to the lead clerk and

	supervisor. Limited instances of deposits not sent to the County Treasurer within three days after closeout may occur. When a bookkeeper receipts payment for a case filed in another court, the receipt number includes the receipting court prefix but the receipt is included on the other court's financial report. Also, the funds are deposited with the bookkeeper's daily deposit amount while impacting the other court's daily deposit report. Currently, Odyssey bookkeeper role setup allows each Truancy court's bookkeeper to receipt payments for any Truancy court; the bookkeeper role for receipting payments is at the Truancy node and not set at a specific Truancy court. Each bookkeeper's Cashier Station in Odyssey is associated to specific receipt pool(s) that is part of setup related to receipt number. Receipt pools are reset annually to begin with TRU#-YYYY-0001 (# = Court number that corresponds to the court. For example, the North Truancy is '2'. YYYY = Calendar year of the receipt.)
Criteria: **(Describe the optimal condition)**	Best practices on cash handling procedures: • Accounting and system control procedures require daily reconciliation and balancing of collected funds. Separate tills are maintained by the bookkeeper and lead clerk receipting payments and funds are balanced prior to combining with other receipted funds. • Receipts are issued for the amount of funds tendered, correct change is given to customers, and all funds received are deposited consistent with state law, V.T.C.A., L.G.C., § 113.022 and Vernon's Ann., C.C.P., § 103.004 and procedures recommended by the County Auditor. • Adjustments should be processed in a separate till. The adjustment till should be included with other tills as part of the daily deposit when the adjustments will not result in a negative fund balance. • Cash tendered should be counted in the presence of the payer prior to the generation of the receipt. Receipts should be verified for accuracy of amount before issuing to a customer.
Cause: **(Describe the cause of the condition if possible)**	Incomplete application of cash handling/cash control procedures. Inadequate training on case management system for prior years. Occasional procedural exception.
Effect: **(Describe or quantify any adverse effects)**	Inherent risks for delayed deposits include non-recovery of funds, checks or cash could be lost or stolen before being receipted. Receipt journals will not tie to Deposit Management System (DMS) totals when payments are receipted by other courts.
Recommendation: **(Describe corrective action)**	Cash handling procedures should include: • At the end of each business day, receipts should be totaled and balanced to the funds on hand and system control totals. • The receipt and deposit totals should be verified by the lead clerk. The deposit form 98 should be initialed as evidence of the verification. • All monies received should be promptly receipted and deposited consistent with state law, V.T.C.A., L.G.C. § 113.022 and Vernon's Ann., C.C.P., § 103.004 and procedures recommended by the County Auditor.

- All financial adjustment transactions related to previously deposited payments, such as return checks or receipting errors, should be associated to a specific till called "adjustment till" not designated for daily transactions and include appropriate information in the comment field. The adjustment till should be included with other tills as part of the daily deposit when the adjustments will not result in a negative fund balance.
- Odyssey adjustment roles/rights should be limited to the lead clerk and/or supervisor.
- All shortages or overages should be accurately recorded on the 98 form. If shortages or overages exist, a detailed reconciliation should be completed identifying the discrepancy. The reconciliation should be signed by a supervisor. The County Auditor's should be notified immediately of any out-of-balance conditions. All shortages or overages should be listed on the deposit form submitted to the County Treasurer's office.
- Odyssey setup should be established to restrict authorized users' access to a specific Truancy location for receipting payments at the court where the case is filed.
- Safe combination should be changed when employees with knowledge of the combination terminate employment, transfer to other departments, or job responsibilities no longer require access.

Responsible Department or Organization:	County Clerk					
Management's Response:	☐ Agree	☐ Disagree	**Respondent:**	Emily Glidewell, Truancy Court Manager	**Date:**	7/25/12

| Comments: | **Proposed Action:** The Truancy Court Manager will schedule a meeting with the Auditor's office to define procedures and practices to ensure the adjustment till is used correctly. The Truancy Court Manager and Supervisor will be the only ones with the rights and roles to the adjustment till. The Truancy Court Manager will meet with IT to conduct training with the supervisors and bookkeepers regarding the adjustment till.

Proposed Action: The Truancy Court Manager will request from IT the roles and rights for the supervisors and bookkeepers in Odyssey. The Truancy Court Manager will setup a policy regarding rights and roles, to be approved the Chief Deputy and County Clerk.

Proposed Action: When the supervisor and bookkeeper are on vacation or out of the office, a Grade 6 clerk will be trained to observe and recount the money for the court deposit. A new policy will be created by the Truancy Court Manager with final approval by the Chief Deputy and County Clerk.

Proposed Action: The safes are in the supervisor's office. If an employee leaves that has the code to the safe, the locks will be rekeyed on the supervisor's door. |
|---|---|

Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration

Finding Number:	11-TR 9.2-01-03
Date:	January 24, 2012
Audit:	North Truancy 9-2 Audit FY 2008- 2011
Auditor(s) Assigned:	NH

Finding:	**Manual Receipts**
	A review of 261 manual receipts issued during fiscal years 2008 thru 2011 including a review of fifty manual receipts for proper posting to the Justice of Peace Accounting System or Odyssey Courts System revealed:
	• Four manual receipts were not properly voided but altered to lower amounts
	  o Amounts were crossed out and new amounts written.
	  o Three cash payments reduced by $51.
	  o One receipt for payment type money order reduced by $154.
	• Two money orders for $32 were attached to manual receipts for expunction cases that were never receipted into the system nor deposited with the oldest dating to August 14, 2009.
	Status: One case was expunged in accordance with Code of Criminal Procedure, Art. 45.0216.
	• Twenty manual receipt dates compared to computer receipt dates exceeded five business days
	  o Ten (50%) were cash payments
	• Manual receipt procedures are not followed
	  o Duplicate (pink) and Triplicate (yellow) copies of the manual receipts remain in manual receipt book with computer receipt attached to both.

Workpaper Reference: (or other method by which finding was identified)	Workpapers 1B, 4A, 4A1-2, 4C, 4C.1, 4D
Condition: (Describe the current condition)	The court does not void manual receipts but alters the original written amounts to a lower amount. An explanation for the alteration is not noted on the receipt. Manual receipts (three part form) are issued by the bookkeeper or lead clerk when the Odyssey Courts System is not operational. The original manual receipt is issued to the customer. The court should retain the duplicate (pink) and triplicate (yellow) manual receipt copies in the manual receipt book until the payment is entered into Odyssey and a receipt is generated. Once Odyssey is functional again and as time permits, the manual receipt payments are entered into Odyssey, two copies of the computer receipt should be generated with the original computer receipt attached to the triplicate manual receipt in the manual receipt book and the duplicate computer receipt copy retained separately from the manual receipt book in numerical order with the duplicate manual receipt attached to it. Truancy is not attaching the duplicate manual receipt to the duplicate computer receipt that is kept separate from the manual receipt book. The court is currently keeping both copies of the manual receipt in the manual receipt book.
Criteria: (Describe the optimal condition)	Best practices regarding receipt control procedures require that: • All receipts are accounted for and properly used, kept in numeric order, have the corresponding computer receipt attached, and are posted and deposited properly, and timely in accordance with V.T.C.A., L.G.C.§ 113.022 and Vernon's C.C.P.,§ 103.004. • Receipts should not be altered, but properly voided and affixed with a reason for the void with retention of all voided copies. • The receipt number and amount paid should be posted to the case jacket when the payment is received. • Manual receipts are written only during system downtime reflecting the appropriate case number and amount paid. Once system is restored, the payments are posted to the system and the manual receipt number is entered into the comment field. One copy of the manual receipt is attached to the computer receipt.

Cause: (Describe the cause of the condition if possible)	Recommended accounting and system control procedures for receipts not followed. Inadequate training for staff.
Effect: (Describe or quantify any adverse effects)	Prevents potential assertion that monies were paid and refunds due. Potential revenue loss for Dallas County and the State of Texas.
Recommendation: (Describe corrective action)	Receipt procedures should include: • Manual receipts not altered, but properly voided and affixed with a reason for the void with retention of all voided copies. • All copies of a void receipt retained, clearly marked "void" and affixed with reason for void in order to affix responsibility, enhance cash control and prevent potential assertion that monies were paid and refund due. • Compensating processes such as dual sign-off on voids, receipt corrections, supervisory review, testing, and validation. • The lead clerk periodically reviews manual receipt books to ensure all issued manual receipts have corresponding valid computer receipts attached. • Manual receipt writing duties limited to one employee with an assigned backup. • Manual receipts posted to Odyssey for a computer receipt the same day the system is restored, without exception no later than the next business day. The manual receipt number should be entered into the Odyssey comment field during the receipting process. • The use of manual receipts limited to when Odyssey is inoperative and computer receipts cannot be generated for payments. Expunction fees should be assessed and receipted to the case in Odyssey before the case is expunged in accordance with statutes and court policies.
Responsible Department or Organization:	County Clerk

Management's Response:	☐ Agree ☐ Disagree	Respondent:	Emily Glidewell, Truancy Court Manager	Date:	7/25/12

Comments:	**Proposed Action**: The Truancy Court Manager will establish a policy for voided receipts for the supervisors and the bookkeepers.

Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration

Finding Number:	11-TR 9.2-01-04
Date:	January 25, 2012
Audit:	North Truancy 9-2 Audit FY 2008- 2011
Auditor(s) Assigned:	NH

Finding:	**Computer Receipts**
	A review of 17,489 computer receipts for fiscal years 2008 through 2011 including a complete review of 44 voided computer receipts, three reversed payments, testing of voiding procedures and internal controls, and three reversed payments revealed:
	• Three (6.8%) computer receipts (with no copies available) were voided since they did not print from the old Justice of the Peace Accounting System (JPAS) mainframe system.
	• Two (4.5%) voided computer receipts without retention of the original and copy reissued on different cases.
	   o One Odyssey receipt for $30 cash replaced same amount / payment type
	   o One Odyssey receipt for $177 check replaced for $2 cash and $175 check
	• Twelve (27.3%) voided computer receipts without retention of either the original receipt or copy.
	   o One mainframe receipt replaced same amount $75 cash
	   o Seven Odyssey receipts totaling $1,307 replaced for the same amounts, but different payment types. One of the seven receipts was not marked 'void'.
	   o One Odyssey receipt for $150 check reissued for $25 cash
	   o Two Odyssey receipts totaling $145 cash reissued for $90 cash
	   o One Odyssey receipt for $322 cash / money order replaced for higher amount of $377 (original receipt not marked 'void')
	
	Three payments receipted by court 9-3 for cases filed in court 9-2 were voided.
	
	• Three 'reverse counter payments' occurred after receipted payments had been deposited.
	   o Two of the three reversed payments had no explanations noted in the system and were reversed approximately two months after the original receipt
	   o One of the three reversed payments had an incomplete explanation noted in the system and was added back the same day.
	
	Response to the ICQ indicated the court does not file all voids together.

Workpaper Reference: (or other method by which finding was identified)	Workpapers 4B2 Responses to Internal Control Questionnaire (ICQ)
Condition: (Describe the current condition)	As of October 13, 2008, the Truancy courts began using the Odyssey case management system to receipt payments. Prior to the implementation of Odyssey, the courts used the mainframe system. The North Truancy does not have a change fund. The bookkeeper informs the customer of the amount due on the case and requests that the exact amount be submitted. Cash

payments received from the customers are counted by the bookkeeper in the presence of the payer. Cash and checks/moneys order payments are consistently reviewed for correctness prior to the generation of the computer receipt. Odyssey is accessed for generating a computer receipt to the appropriate case number and the payment information is entered by the bookkeeper or lead clerk. The computer receipt is printed and reviewed for accuracy prior to submitting to the customer. Computer receipts and any change from cash payments are provided to the customers. If payments with a personal check occur, the bookkeeper writes the customer birth date, phone number, expiration date, license number, a new address if applicable, and the customer fingerprint is placed on the front of the check next to the signature. All checks, money orders and cashier checks are stamped on the back with the deposit information.

In event of identified error <u>before</u> the deposit till is closed out, the receipt is voided in Odyssey and marked void, and an explanation for the void is noted in the comment section in Odyssey. The actual computer receipts are marked void and both copies are inconsistently retained and attached together in the stack of receipts.

Voiding rights are limited to the lead clerk and supervisor.

In event of identified error <u>after</u> the deposit till is closed out, the payment is reversed in an adjustment till and an explanation for the void is noted in the comment section in Odyssey. Reversing payment rights are limited to lead clerk and supervisor.

Criteria: (Describe the optimal condition)	Best practices regarding receipt control procedures require that: • All receipts are accounted for and properly used in order to affix responsibility, enhance cash control, and prevent potential assertion that monies were paid and refund due, kept in numeric order, and are posted and deposited properly, and timely in accordance with V.T.C.A., L.G.C.§ 113.022 and Vernon's C.C.P.,§ 103.004. • Receipts should not be altered, but properly voided and affixed with a reason for the void with retention of all voided copies. • Employees receipting money should verify that money tendered is accurately receipted prior to providing computer receipts to the customer. • Accounting and system control procedures require daily reconciliation and balancing of collected funds, including supervisory review. • Corrections to monies that have been receipted in Odyssey and deposited to Treasurer should be completed in an adjustment till with explanation noted in comment field.
Cause: (Describe the cause of the condition if possible)	Occasional procedural exceptions.
Effect: (Describe or quantify any adverse effects)	Prevents potential assertion that monies were paid and refunds due.
Recommendation: (Describe corrective action)	Receipt procedures should include: • Receipts should not be altered, but properly voided and affixed with a reason for the

void with retention of all voided copies.
- All copies of a void receipt should be retained, clearly marked "void" and affixed with reason for void in order to affix responsibility, enhance cash control and prevent potential assertion that monies were paid and refund due.
- Explanation should be entered into the comment field in Odyssey when voiding or reversing payments.
- Compensating processes such as dual sign-off on voids, receipt corrections, and reversed payments, supervisory review, testing, and validation.
- Prior to generating a receipt: <u>Cash tendered</u> should be counted in the customer's presence and <u>check guaranteed amount</u> should be agreed to the numeric amount.
- Receipts should be verified for accuracy of amount, payment type, case number, and payer before issuing to a customer

Responsible Department or Organization:	County Clerk					
Management's Response:	☐ Agree	☐ Disagree	Respondent:	Emily Glidewell, Truancy Court Manager	Date:	7/25/12
Comments:	**Proposed Action**: The Truancy Court Manager will establish a policy for voided receipts for the supervisors and the bookkeepers.					
Disposition:	☒ Audit Report		☐ Oral Comment		☐ Deleted From Consideration	

Finding Number:	11-TR9.2-01-05
Date:	January 25, 2012
Audit:	North Truancy 9-2 Audit FY 2008- 2011
Auditor(s) Assigned:	NH

Finding:	**Fine/Court Costs/Fee Assessments**
	Review of 79 computer receipts (799 assessments) for the appropriate assessment / collection of court costs, fees, and fines and transaction listing reports on 30 charge reduction, waivers, and/or adjustments revealed:
	• Twelve cases where standard court costs were incorrectly reduced via Waiver or Charge Reduction resulting in the full amount not being collected (only the fine assessment should have been affected).
	• One case where standard court costs were incorrectly reduced via Waiver resulting in the full amount not being collected (only the $25 time payment fee assessment should have been affected).
	• Nine converted cases where standard court costs and fine were incorrectly reduced via Charge Reduction resulting in the full amount not being collected or amount being collected twice for the same fee assessment (only the paid assessment from the legacy system should have been affected).
	• One case with the full amount of court cost reduced in error resulting in the collection of fine amount only.
	• One case court cost with court cost partially reduced in error resulting in the partial collection of court cost.
	• One charge reduction completed in error resulting in a partial collection of warrant and summons fees and a partial collection of standard court costs.
	• Four instances of the $25 time payment fee not assessed nor collected on the Justice of the Peace Accounting System (JPAS) system in FY2008.
	• Three instances where assessments were "waived" rather than appropriately using the non-monetary credit designated for community service.
	• Fine schedule not updated in Odyssey resulting in clerks using Judge 'additional fine' category to manually input correct fine amount and using Charge Reductions inappropriately to decrease the fine amount.
	• The method of assessing court costs, fine and additional fees, such as warrant fees, as one charge transaction is causing multiple issues when the fine amount needs to be reduced or waived or when additional fees need to be reversed. Bookkeeper is unable to waive or reduce a portion of the charge transaction systematically without waiving or reducing a portion of all the fee codes in the charge transaction (including court costs). Courts are reducing and waiving court cost, fines, and additional fees that are included in a charge transaction. As a result, revenue has not been recognized appropriately.
Workpaper Reference: (or other method by which finding was identified)	Workpapers 4D2, 4E and a review of transactions listing reports
Condition: (Describe the current condition)	• North Truancy court accepts failure to attend school and parents contributing to truancy case filings from Dallas Independent School District (DISD). Truancy Information System (TIS) is the web host for exchange of data and documents between DISD and Odyssey for truancy court filings. DISD sends a data file to allow case upload into Odyssey for Central, South, and North Truancy Courts. DISD also submits PDF documents supporting the filing (affidavit, complaint and attendance records). The PDF

	file documents have been sorted by school and name to facilitate court processing. DISD receives an error file (ERF) from Odyssey stating if there are errors, no errors, or no data found. If errors occurred, DISD may resubmit cases appearing on this report. The PDF file is moved to a backup folder after an initial retention period. The truancy court generates a file copy for the case jacket but does not store these electronic records. • Odyssey allows assessments to be systematically or manually added to a case based on user rights/roles. Currently, court cost, fines, and additional fees are added to the case at time of disposition. Fee assessments are manually entered for warrant fees, summons fees, time payment fees, and transaction fees. • Odyssey has a configuration fee table of court cost, fines, and additional fees. Systemic assessment of court costs are based on the predefined tables within Odyssey established by offense date ranges. Updates to the tables require a Change Management document to be signed by the County Clerk and provide to IT Services Odyssey support team. Changes are not implemented in Production until testing is successfully complete in the Test environment. • Charge reductions, waivers, and credits are not consistently used as designed.
Criteria: **(Describe the optimal condition)**	Best practices regarding fee assessments/collections are: • Court costs, fines, and fees should be assessed/collected/prorated in compliance with applicable state laws including Code of Criminal Procedure Chapters 45 and 102 and Local Government Code Chapter 133, Commissioners Court orders, and Attorney General Opinion Nos. GA-0147 and DM-250. Court costs should be assessed based on offense date and offense type. • Financial transactions for active cases should reflect proper segregation of duties of court clerks on the assessment of fees (automatic and manual) and receipting of payments. Bookkeeper should be able to add additional charges, but not modify or delete charges. • Manual distribution of payments should be limited. • A credit should be created for each non-monetary amount (jail time served, community service, and indigence). The appropriate credit should be posted on the Odyssey financial tab to record the charges satisfied due to valid community service time completed, jail time served, or affidavit of inability to pay. • Court costs, fine, and other additional charges should not be assessed until a defendant is convicted as defined by Local Government Code § 133.101 (a person is considered to have been convicted in a case if (1) a judgment, a sentence, or both a judgment and a sentence are imposed on the person; (2) the person receives community supervision, deferred adjudication, or deferred disposition; or (3) the court defers final disposition of the case or imposition of the judgment and sentence.) and in accordance with Vernon's Ann. C.C.P. art. 1.04 and Attorney General Opinions JM-1124 and DM-372. Education Code, § 25.093. PARENT CONTRIBUTING TO NONATTENDANCE. (a) If a warning is issued as required by Section 25.095(a), the parent with criminal negligence fails to require the child to attend school as required by law, and the child has absences for the amount of time specified under Section 25.094, the parent commits an offense. (c)An offense under Subsection (a) is a Class C misdemeanor. Each day the child remains out of school may constitute a separate offense. Two or more offenses under Subsection (a) may be consolidated and prosecuted in a single action. If the court orders deferred disposition under Article 45.051, Code of Criminal Procedure, the court may require the defendant to provide personal services to a charitable or educational institution as a condition of the deferral. (d) A fine collected under this section shall be deposited as follows: (1) one-half shall be deposited to the credit of the operating fund of, as applicable:

(A) the school district in which the child attends school;

(B) the open-enrollment charter school the child attends; or

(C) the juvenile justice alternative education program that the child has been ordered to attend; and

(2) one-half shall be deposited to the credit of:

(A) the general fund of the county, if the complaint is filed in the justice court or the constitutional county court; or

(B) the general fund of the municipality, if the complaint is filed in municipal court.

Education Code, § 25.094. FAILURE TO ATTEND SCHOOL. (a) An individual commits an offense if the individual:

(1) is 12 years of age or older and younger than 18 years of age;

(2) is required to attend school under Section 25.085; and

(3) fails to attend school on 10 or more days or parts of days within a six-month period in the same school year or on three or more days or parts of days within a four-week period.

(c) On a finding by the county, justice, or municipal court that the individual has committed an offense under Subsection (a) or on a finding by a juvenile court in a county with a population of less than 100,000 that the individual has engaged in conduct that violates Subsection (a), the court may enter an order that includes one or more of the requirements listed in Article 45.054, Code of Criminal Procedure, as added by Chapter 1514, Acts of the 77th Legislature, Regular Session, 2001.

(d) If the county, justice, or municipal court believes that a child has violated an order issued under Subsection (c), the court may proceed as authorized by Article 45.050, Code of Criminal Procedure.

(e) An offense under this section is a Class C misdemeanor.

Code of Criminal Procedure

Art. 45.0491. WAIVER OF PAYMENT OF FINES AND COSTS FOR INDIGENT DEFENDANTS. A municipal court, regardless of whether the court is a court of record, or a justice court may waive payment of a fine or costs imposed on a defendant who defaults in payment if the court determines that:

(1) the defendant is indigent; and

(2) discharging the fine and costs under Article 45.049 would impose an undue hardship on the defendant.

Art. 43.091. WAIVER OF PAYMENT OF FINES AND COSTS FOR INDIGENT DEFENDANTS. A court may waive payment of a fine or cost imposed on a defendant who defaults in payment if the court determines that:

(1) the defendant is indigent; and

(2) each alternative method of discharging the fine or cost under Article 43.09 would impose an undue hardship on the defendant.

Art. 45.050. FAILURE TO PAY FINE; CONTEMPT: JUVENILES. (a) In this article, "child" has the meaning assigned by Article 45.058(h).

(b) A justice or municipal court may not order the confinement of a child for:

(1) the failure to pay all or any part of a fine or costs imposed for the conviction of an offense punishable by fine only; or

(2) contempt of another order of a justice or municipal court.

(c) If a child fails to obey an order of a justice or municipal court under circumstances that would constitute contempt of court, the justice or municipal court, after providing notice and an

opportunity to be heard, may:

(1) refer the child to the appropriate juvenile court for delinquent conduct for contempt of the justice or municipal court order; or

(2) retain jurisdiction of the case, hold the child in contempt of the justice or municipal court, and order either or both of the following:

(A) that the contemnor pay a fine not to exceed $500; or

(B) that the Department of Public Safety suspend the contemnor 's driver 's license or permit or, if the contemnor does not have a license or permit, to deny the issuance of a license or permit to the contemnor until the contemnor fully complies with the orders of the court.

(d) A justice or municipal court may hold a person in contempt and impose a remedy authorized by Subsection (c)(2) if:

(1) the person was convicted for an offense committed before the person 's 17th birthday;

(2) the person failed to obey the order while the person was 17 years of age or older; and

(3) the failure to obey occurred under circumstances that constitute contempt of court.

(e) A justice or municipal court may hold a person in contempt and impose a remedy authorized by Subsection (c)(2) if the person, while younger than 17 years of age, engaged in conduct in contempt of an order issued by the justice or municipal court, but contempt proceedings could not be held before the person 's 17th birthday.

(f) A court that orders suspension or denial of a driver 's license or permit under Subsection (c)(2)(B) shall notify the Department of Public Safety on receiving proof of compliance with the orders of the court.

(g) A justice or municipal court may not refer a child who violates a court order while 17 years of age or older to a juvenile court for delinquency proceedings for contempt of court.

Art. 45.054. FAILURE TO ATTEND SCHOOL PROCEEDINGS.

(d) An individual commits an offense if the individual is a parent who fails to attend a hearing under this article after receiving notice under Subsection (c) that the individual's attendance is required. An offense under this subsection is a Class C misdemeanor.

(j) A county, justice, or municipal court may waive or reduce a fee or court cost imposed under this article if the court finds that payment of the fee or court cost would cause financial hardship.

Art. 102.072. ADMINISTRATIVE FEE. An officer listed in Article 103.003 or a community supervision and corrections department may assess an administrative fee for each transaction made by the officer or department relating to the collection of fines, fees, restitution, or other costs imposed by a court. The fee may not exceed $2 for each transaction. This article does not apply to a transaction relating to the collection of child support.

Cause: (Describe the cause of the condition if possible)	Clerical error Odyssey system configuration error. Lack of training related to when to use charge reductions, credits, or adjustments. Method of assessing court cost, fines, and additional fees as one charge transaction.
Effect: (Describe or quantify any adverse effects)	Potential revenue loss for Dallas County and the State of Texas. Incorrect assessment and subsequent distribution/disbursement of funds to the State of Texas and/or Dallas County. Assessments and non-monetary credits understated inhibiting accurate receivable analayis.
Recommendation: (Describe corrective action)	Receipt and assessment procedures should include: • Court costs, fees, and fines properly assessed/collected and timely deposited on all cases based on state laws, Commissioner Court orders, offense dates, offense types, etc.

- Partial payments systemically prorated to each state and local court costs / fee before recording amounts to fine or only one court cost. Manually prorating payments should be limited.
- $2 administrative fee assessed / collected for each transaction receipted including partial payments.
- Full assessment of court costs and fine amounts on Odyssey for defendants considered convicted as defined by Local Government Code § 133.101.
- Entry of non-monetary credits for court approved community service and waiver of court costs and fines in accordance with statute.
- Charge reductions and assessment reversals limited to correction of errors and fine reductions.

Procedures for updating fee schedule tables should include:
- Fee schedule tables should be updated each time a legislative change or a Commissioners Court order affects court costs, fines, and/or fees.
- Court staff / County Clerk should document and communicate to the IT Services Odyssey support team updates and corrections needed to the configuration tables in accordance with Change Management procedures.

Responsible Department or Organization:	County Clerk					
Management's Response:	☐ Agree	☐ Disagree	Respondent:	Emily Glidewell, Truancy Court Manager	Date:	7/25/12

Comments:	**Proposed Action**: The Truancy Court Manager will check with the appropriate agencies and departments to ensure the court costs and fine schedules are up to date in Odyssey. The Truancy Court Manager will check the legislative updates. The case manager fee is not being collected due to a Commissioner's Court vote. Once this is accomplished, the Truancy Court Manager will contact IT to update the court costs and fines in Odyssey. **Proposed Action**: The Truancy Court Manager will schedule a meeting with the Truancy Program Coordinator and Commissioner's Court staff to set guidelines on waiving court costs and fines. Once the court costs and fine schedules have been established, we will meet with IT to ensure Odyssey can be updated with the proposed court costs and fine schedules. IT Training will be conducted with the Truancy Court Manager, supervisors, and bookkeepers on the correct way to enter the waiving of court costs and fines in Odyssey when the court costs and fees are waived by the Judges. **Proposed Action**: The Truancy Court Manager will request from IT the roles and rights for the supervisors and bookkeepers in Odyssey. The Truancy Court Manager will setup a policy regarding rights and roles, to be approved the Chief Deputy and County Clerk.

Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration

Finding Number:	11-TR9.2-01-06
Date:	January 25, 2012
Audit:	North Truancy 9-2 Audit FY 2008 - 2011
Auditor(s) Assigned:	NH

Finding:	**Criminal Fee Dockets – Warrants/Directives**
	Review of 120 cases with delinquent time payment plans, final judgments and final dispositions including a review of the active warrant report (R05870) for appropriate warrant issuance and/or recall revealed:
	
	• Eleven cases are delinquent and warrants/directives have not been issued
	• Four disposed cases incorrectly reflect active warrants on Odyssey.
	  Status: Court advised. Odyssey now reflects as recalled.
	• Two warrants issued/processed without assessment / collection of a $50 warrant fee.
	  Status: Cases are disposed and additional fees cannot be added.
	• Instances of warrants not issued on cases with delinquent balances.
	  Status: Court sent letters to defendants indicating amount due and suspended the juvenile's driver's license.
	• Seven cases paid in full or otherwise disposed with active warrants on WX50.
	  Status: Warrants recalled once brought to the clerk's attention.
	• Warrant/directive service is directed to Constable Precinct No. 3 serving defendants at nine schools within their precinct; no attempts are made at the defendant's residence. Other warrants/directives were transferred to the Sheriff or returned to the truancy court in October 2011.

Workpaper Reference: (or other method by which finding was identified)	Workpapers 6A, 6B, 6C, 6D Responses to the Internal Control Questionnaire Inquiries of court staff
Condition: (Describe the current condition)	The court staff will schedule a hearing and mail a notice of hearing to the parents and child. Defendant arrives to court and enters a plea. If the defendant pleads not guilty, a pre-trial is set and the defendant signs for the new date to appear. If the defendant pleads guilty and the judge enters the judgment, the defendant will have a certain amount of time to comply with the order. If the defendant does not appear on the first hearing date, the court clerk will prepare a summons and submit to the Sheriff (constable during the audit period with Constable Precinct No. 2 still serving summons for the East Truancy – Garland court) for service to the defendant with a new hearing date. A $35 summons fee will be assessed if the defendant is convicted (as defined by Local Government Code, § 133.101). Thirty days are given to pay court cost and fine. On the thirty-first day the $25 time payment fee is added to case. A reset date can be scheduled if the defendant needs more time to make the payment. Partial payments are accepted; however, the defendant is not requested to fill out a compliance worksheet, or go through the collection interview process. A reset form is filled out by the bookkeeper or lead clerk for an extension. Warrants including directive to apprehend are processed by court staff if authorized and signed by the Judge when defendants do not appear or do not comply with the terms of release. The warrant/directive is posted to Odyssey as active, and the case is flagged when issued by the court staff. A warrant is issued by the court when defendants do not satisfy the terms of the judgment. A child as defined by the meaning assigned by Article 45.058(h) cannot be ordered confined by the judge for non-payment of any part of court costs and fine imposed upon conviction.

	Returned/recalled dates are recorded to Odyssey and the warrants are inconsistently deactivated as warrants and/or directives are returned from law enforcement agencies. When payments are made in full, defendants appear, defendants comply with orders of the court, etc., the court's staff will transmit recall notices to the appropriate law enforcement agency. The bookkeeper and lead clerk can process warrants authorized by the judge, and the lead clerk can recall warrants. The lead clerk maintains a supplemental log sheet for recording issued / recalled warrants and directives.
Criteria: **(Describe the optimal condition)**	Best practice on warrants and directives to apprehend require that: • Warrants/ directives are issued in accordance with statute, at the judge's discretion, and within a reasonable time frame to further enhance the court's collections process. All warrants should be recalled when a defendant makes proper disposition of court costs & fines by payments made, jail time service, community service, complies with court orders, or other disposition. Information processing controls should be developed and monitored to help ensure that transactions completed through computerized applications are valid, properly authorized, and completely and accurately processed and reported.
Cause: **(Describe the cause of the condition if possible)**	Clerical error. Inadequate/inaccurate system reporting.
Effect: **(Describe or quantify any adverse effects)**	Liability to County for persons arrested in error.
Recommendation: **(Describe corrective action)**	Warrant and directive to apprehend procedures should include: • Outstanding warrants or directives recalled timely when cases are dismissed or otherwise disposed, payments are made in full, time is served, community service is performed, time payment plans are implemented/followed, or official notification / verification of a defendant's death is received. • Warrants or directives issued timely when defendants do not appear, do not comply with conditions of release, or default on payment terms. Show cause hearings should be set when defendants default on payment plans. • Outstanding warrant reports periodically reviewed for accuracy. System users should review Odyssey reports to determine reporting sufficiency including reports required by ISD contracts. In the event the standard reports are insufficient, users should pursue development of an ad-hoc report to meet reporting requirements.
Responsible Department or Organization:	County Clerk

Management's Response:	☐ Agree	☐ Disagree	**Respondent:**	Emily Glidewell, Truancy Court Manager	**Date:**	7/25/12

Comments:	All warrants and directives are issued at the Judge's discretion. The court clerks process the warrant and directive paperwork after the Judge authorizes and signs the warrant. The Judge may decide not to issue a warrant when applicable. The Judge will then request the clerks to send out a balance due letter or another course of action.

Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration

Finding Number:	11-TR9.2-01-07
Date:	January 25, 2012
Audit:	North Truancy court 9-2 Audit FY 2008 – 2011
Auditor(s) Assigned:	NH

Finding:	**Case Index Reports** Review of the Odyssey case index reports and numerical sequence of assigned case numbers revealed: • Sixteen case numbers were skipped in sequence, "no match found" comment is shown when case numbers are queried in Odyssey. • Thirteen in 2009 • One in 2010 • Two in 2011 • Case number sequences are inconsistently assigned towards the end of a fiscal year (Case numbers associated with cases filed in September and October are not in a consecutive order). • Cases were migrated from the mainframe system (case types JT and JR) to the Odyssey (case type TR) case management system in October 2008. During conversion, mainframe cases with the same number (YYNNNNN) but a different case type (either JT or JR) were converted to Odyssey as the same case type (TR) and number (YYNNNNN). For example, JT0800050R and JR0800050R were both converted to Odyssey as TR0800050R. Each case is separately accessible in Odyssey. Responses to the Internal Control Questionnaire indicate employees are not assigned to monitor Odyssey case index reports.
Workpaper Reference: (or other method by which finding was identified)	Workpaper 7B review of case index report Response to the Internal Control Questionnaire
Condition: (Describe the current condition)	North Truancy court accepts failure to attend school and parents contributing to truancy case filings from Dallas Independent School District (DISD). Truancy Information System (TIS) is the web host for exchange of data and documents between DISD and Odyssey for truancy court filings. DISD sends a data file to allow case upload into Odyssey for Central, South, and North truancy courts. DISD also submits PDF documents supporting the filing (affidavit, complaint and attendance records). The PDF file documents have been sorted by school and name to facilitate court processing. DISD receives an error file (ERF) from Odyssey stating if there are errors, no errors, or no data found. If errors occur, DISD may resubmit cases appearing on this report. Cases automatically uploaded into Odyssey are assigned a system-generated case number. The PDF file is moved to a backup folder after an initial retention period. The truancy court generates a file copy for the case jacket but does not store these electronic records. Truancy court employees do not monitor DISD case file uploads for missing or non-sequential case number assignments. Within the system, case numbers are missing; expunged cases are deleted from the system (Expunged cases will be updated in Odyssey by the Truancy Court Case Manager

	removing the complete record. System response is "no match found' if searching the case number), and some case numbers are assigned out of sequence due to manual overrides or system error.
Criteria: **(Describe the optimal condition)**	Best practices for case number assignment include: • All cases numbers are accounted for; issued consecutively; and properly and timely indexed to Odyssey (unless otherwise prescribed by law). • Odyssey case index reports are monitored by Truancy staff to ensure court activity is accurately generated. Process design of system processing controls include: established court assignment and proper system configuration to assign case numbers sequentially; security restrictions to prevent unauthorized skips in sequence and case deletions; and complete audit trails of all changes and manual case assignments. Code of Criminal Procedure Art. 45.055. EXPUNCTION OF CONVICTION AND RECORDS IN FAILURE TO ATTEND SCHOOL CASES. (a) Except as provided by Subsection (e), an individual convicted of not more than one violation of Section 25.094, Education Code, may, on or after the individual's 18th birthday, apply to the court in which the individual was convicted to have the conviction and records relating to the conviction expunged. (d) The court shall require an individual who files an application under this article to pay a fee in the amount of $30 to defray the cost of notifying state agencies of orders of expunction under this article. (e) A court shall expunge an individual 's conviction under Section 25.094, Education Code, and records relating to a conviction, regardless of whether the individual has previously been convicted of an offense under that section, if: (1) the court finds that the individual has successfully complied with the conditions imposed on the individual by the court under Article 45.054; or (2) before the individual 's 21st birthday, the individual presents to the court proof that the individual has obtained a high school diploma or a high school equivalency certificate.
Cause: **(Describe the cause of the condition if possible)**	Missing case numbers – Inadequate or incomplete system configuration prior to conversion or expunged cases. Out of sequence issued case numbers – unknown. Data conversion decision.
Effect: **(Describe or quantify any adverse effects)**	Incorrect case counts on Odyssey case index reports. Converted cases with the same case number in Odyssey.
Recommendation: **(Describe corrective action)**	Case assignment procedures should include: • All case numbers are accounted for, issued consecutively by case type, and properly and timely indexed to Odyssey. • Temporary access to manually entered case numbers restricted to system down time and granted to a limited number of users. • Supervisory personnel should test for accurate, proper and complete assignment of case numbers based on established departmental procedures.

- Rights to expunge cases are restricted to the Truancy Court Manager.

Project management or IT Services should document and communicate case assignment and index report functionality weaknesses.

Responsible Department or Organization:	County Clerk					
Management's Response:	☐ Agree	☐ Disagree	**Respondent:**	Emily Glidewell, Truancy Court Manager	**Date:**	7/25/12
Comments:	DISD case file uploads are monitored by the Truancy Program Coordinator. The Truancy Court Manager, not the Truancy Court Case Manager, has the right and roles to expunge records.					
Disposition:	☒ Audit Report		☐ Oral Comment		☐ Deleted From Consideration	

Finding Number:	11-TR9.2-01-08
Date:	January 25, 2012
Audit:	North Truancy court 9-2 Audit FY 2008 - 2011
Auditor(s) Assigned:	NH

Finding:	**Time and Attendance** Observation of office schedules and review of manual attendance records and Kronos time and attendance system postings revealed: • One employee was out of the office on January18, 2012; Kronos Time and Attendance (T&A) system indicates the employee worked the full day with swipe card entries at the beginning and end of the day. • One employee left work early on January 20, 2012; Kronos T&A system indicates employee clocked out at the end of business day. • Full-time regular employees take one hour for lunch with no breaks. Lunch is recorded as 30 minutes on the Kronos T&A system. • Leave requests are not available for review prior to July 2010. The new supervisor started working with the Truancy department in August 2010 and is uncertain as to where the T&A records prior to July 2010 are located.
Workpaper Reference: (or other method by which finding was identified)	Workpapers 7C1, 7C2, 7C3, 7C4, 7C5
Condition: (Describe the current condition)	A Kronos timecard device is located within the building which houses the North Truancy court staff. Kronos swipe cards are used by non-exempt staff to record their start and end times. Annual leave, sick leave, holidays, etc. taken are recorded to the Kronos T&A system based on information available to the supervisor. Oracle DC Employee Self-Service is available for court staff to review hours paid and accrual balances taken / earned / available.
Criteria: (Describe the optimal condition)	According to Dallas County Code, Section 82.174, **General provisions:** (a) Employees leaving the premises during working hours for reasons other than county business shall clock out when leaving and clock in when returning to work. (e) Tampering, altering and/or falsifying information on an employee's own or another employee's time record shall result in disciplinary action that may include termination, as well as possible criminal chargers. According to Dallas County Code, Section 82.32, **Work hours scheduling:** (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. According to Dallas County Code Sec. 82-172, **Nonexempt employee responsibilities:** (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

<table>
<tr><td></td><td>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.

According to Dallas County code sec. 82-361, **Purpose:**

(a) Paid sick leave is provided to continue the salary of eligible employees who are absent from work because of illness, injury, disability, or medical appointments. Eligible employees may use sick leave for illness of, injury to, or need to obtain medical or dental consultation for the employee and/or other eligible family members. Employees are encouraged to conserve sick leave usage in the event of long-term or catastrophic illness.</td></tr>
</table>

Cause: (Describe the cause of the condition if possible)	Unknown. Non-compliance with County policy.
Effect: (Describe or quantify any adverse effects)	Actual times may vary from scheduled hours.
Recommendation: (Describe corrective action)	• 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 orders. • Each employee should affirm bi-weekly time paid / leave balances expended through review of pay slip on Employee Self-Service (ESS) application. • Historical edits should be submitted to the Payroll Hotline to request any leave type corrections. • All leave requests, authorizations, and supporting documentation should be retained in accordance with State Records Retention Schedule GR1050-54b which requires retention for current fiscal year end plus three years. Email requests and authorizations should be moved to the four (4) year Archive folder or other electronic storage. • Kronos swipe cards should be safely secured and used only by the employee assigned the card.
Responsible Department or Organization:	County Clerk

Management's Response:	☐ Agree	☐ Disagree	**Respondent:**		**Date:**	
Comments:						
Disposition:	☐ Audit Report		☐ Oral Comment		☐ Deleted From Consideration	