



DALLAS COUNTY COUNTY AUDITOR

Memorandum

To: Honorable John F. Warren
County Clerk

From: Virginia A. Porter *Virginia A. Porter*
County Auditor

Subject: South Dallas Truancy Center - Review Performed for Fiscal Years 2008 through partial 2011 (7/31/11)

Date: Issued May 23, 2012
Released August 6, 2012

Scope

A review was performed in accordance with statutory guidelines on the records and reports of South Truancy Court for fiscal years 2008 thru partial 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:

- 3,398 computer receipts totaling \$595,125
- 7,988 class C misdemeanors (failure to attend school and contributing to non-attendance)

During fiscal year 2009, the truancy court processed:

- 3,395 computer receipts totaling \$577,665
- 8,570 class C misdemeanors (failure to attend school and contributing to non-attendance)

During fiscal year 2010, the justice court processed:

- 3,081 computer receipts totaling \$512,643
- 9,819 class C misdemeanors (failure to attend school and contributing to non-attendance)

During Partial fiscal year 2011, (thru July 31, 2011), the justice court processed:

- 2,600 Computer receipts totaling \$386,359
- 11,172 class C misdemeanors (failure to attend school and contributing to non-attendance)

Findings/Observations

Cash Management

Comparison of Computer receipts versus Form 98 deposit – A comparison of closeout receipt totals versus deposit Form 98 totals for fiscal years 2008 thru 2010 revealed: two instances where the funds were not deposited timely; six instances where adjustments, reversals, and inaccurate postings of payments in Odyssey resulted in deposits submitted not balancing to system controls; and a \$100 cash deposit shortage.

Financial adjustments for payments already deposited are not entered in a separate till but combined in the till designated for daily transactions. Response to the Internal Control Questionnaire (ICQ) revealed adjustments are not included as part of the deposit. Additional ICQ response revealed the court does not contact the Auditor's office when deposits are out-of-balance.

Receipts – Computer / Manual – Review of 812 manual receipts including 22 voided manual receipts revealed: two manual cash receipts were altered to lower amounts (\$197 to \$103 and \$100 to \$50); delays in recording manual receipt payments to Odyssey up to five (5) business days; use of manual receipts increased since the implementation of Odyssey and is not restricted to system down-time; and, the manual receipt book in-use is not locked in a drawer or cabinet, but kept out so clerks can have access the receipt book in the event the bookkeeper and lead clerk are both out of the office.

Review of 12,474 computer receipts including 78 voided computer receipts revealed: eighteen voided receipts without retention of either the original receipt or the copy including one receipt voided / reversed in error resulting in a \$100 deposit overage that remains uncorrected on Odyssey; and, one mainframe computer receipt skipped in sequence (did not print) resulting in the court to void the receipt.

Escrow Activity / Disbursement – Review of money in the escrow account and postings to Odyssey revealed: adjustment functionality used incorrectly in Odyssey; incorrect escrow balances; and, disbursements not posted to Odyssey after check issuance due to limited roles/rights of staff.

Court Costs / Fines / Fees Assessments - Review of seventy cases for appropriate assessment / collection of court costs, fines, and fees and transaction listing reports on charge reductions, waivers, and adjustments 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; full standard court costs incorrectly removed via an Odyssey charge reduction for subsequent cases filed on separate complaints resulting in the collection of the fine amount and time payment fee only; one instance of the wrong fee schedule used; and, one instance where non-monetary credit designated for community service was not used. Fine schedules are not updated in Odyssey resulting in clerks using the judge's additional fine category to manually input the correct fine amount. Bookkeeper is unable to waive or reduce a portion of the charges (assessments) systematically without waiving 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: four delinquent cases without issuance of warrants/directives; twelve cases (including closed cases) with warrants/directives on Odyssey but not on WX50; and, one dismissed case with an active warrant on WX50. **Status:** Warrant recalled once brought to clerk's attention. One clerk may submit recall requests for warrants on WX50 using the bookkeeper's or lead clerk's code for warrant recall.

***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 Filings - A review of the case index reports revealed: fourteen case numbers were skipped in sequence, "no match found" comment is shown when case numbers are entered in Odyssey; and, case numbers associated with cases filed in September and October were 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 system postings revealed: 16 hours sick time recorded to Kronos for leave unrelated to sick time; manual records of time and attendance are not available for review prior to July 2010; and, employees take one hour for lunch with no breaks (Lunch is recorded as 30 minutes on Kronos).

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. All copies of a void receipt should be retained, clearly marked "void", and affixed with a reason for the void. For computerized receipts, explanations should be entered into the comment field in Odyssey when voiding or reversing payments. Manual receipt writing duties should be limited to Odyssey 'downtime' and access to cash limited to establish proper accountability and strengthen internal control. When manual receipts are posted to Odyssey, the manual receipt number should be entered into the comment field. 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. All shortages or overages should be accurately recorded on the 98 form.

Escrow Activity / Disbursement – All checks issued, canceled, and/or stale dated should be posted accurately and timely to Odyssey. The Odyssey money in escrow report should be periodically reviewed to clear undisbursed overpayments. Adjustment entries to move previously receipted / deposited funds to the overpayment escrow account should impact only the Odyssey financial payment column. All adjustment entries should occur 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 the configuration tables in accordance with Change Management procedures. Entry of non-monetary credits for court approved community service and waiver of court costs and fine 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/directives 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 the 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 time and attendance 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-TR9.1-01-01 thru 11-TR9.1-01-08 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: 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 Truancy court as a self-assessment tool. 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-TR9.1-01-01
Date: August 23, 2011
Audit: South Truancy 9-1 Audit FY 2008 thru FY 2010
Auditor(s) Assigned: NH

Finding:	<p>Depositing / Closeout</p> <p>A review of cash control procedures and a 100% comparison of closeout receipt totals versus deposit Form 98 totals for fiscal years 2008 thru 2010 revealed:</p> <ul style="list-style-type: none"> Two instances of funds deposited after the maximum statutory period. One deposit had a \$100 overage on March 23, 2009 due to incomplete/incorrect receipt adjustments made on two cases in Odyssey. <p>Status: Payment of \$100 is currently not applied to either case.</p> <ul style="list-style-type: none"> Three receipt adjustments made in Odyssey to transfer payments into the escrow account without inclusion of the adjustments on the deposit Form 98 resulting in deposit variances in FY2010. One receipt reversal made in Odyssey resulting in a \$10 variance to the deposit on April 20, 2010. One credit card payment posting error on Odyssey resulting in the deposit on November 13, 2009 to be \$30 less than the Odyssey receipt journal report. A \$100 cash deposit shortage on May 28, 2008. Financial adjustments for payments previously processed/deposited are not entered in a separate till but combined in the till designated for daily transactions. Responses to the Internal Control Questionnaire revealed the adjustments are not included as part of the deposit. <p>Additional response to the Internal Control Questionnaire revealed the court does not notify the Auditor's office of out-of-balance deposits.</p>
Workpaper Reference: (or other method by which finding was identified)	<p>Workpaper 4B</p> <p>Responses to Internal Control Questionnaire</p>
Condition: (Describe the current condition)	<p>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.</p> <p>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.</p>
Criteria: (Describe the optimal condition)	<p>Best practices on cash handling procedures:</p> <ul style="list-style-type: none"> Accounting and system control procedures require daily reconciliation and balancing of collected funds. Separate tills are maintained by the bookkeeper and lead clerk receipting



	<p>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.</p> <ul style="list-style-type: none"> • Adjustments are 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. <p>Dallas County Code Section 74-692 should be followed at all times which indicates the County Auditor's Office will be notified immediately (within one day) of any out of balance conditions for purposes of identifying and substantiating any shortages which may subsequently require indemnification.</p>				
Cause: (Describe the cause of the condition if possible)	<p>Incomplete or inaccurate application of cash handling/cash control procedures. Inadequate training on new case management system. Occasional procedural exception.</p>				
Effect: (Describe or quantify any adverse effects)	<p>Delayed revenue recognition and lost interest earnings for the State of Texas and Dallas County. Inherent risks for delayed deposits include non-recovery of funds, checks or cash could be lost or stolen before being receipted. Odyssey financial case balances are not correct.</p>				
Recommendation: (Describe corrective action)	<p>Cash handling procedures should include:</p> <ul style="list-style-type: none"> • 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. 				
Responsible Department or Organization:	County Clerk				
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Emily Glidewell, Truancy Court Manager	Date: 7/25/12
Comments:	<p>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</p>				



	<p>adjustment till. The Truancy Court Manager will meet with IT to conduct training with the supervisors and bookkeepers regarding the adjustment till.</p> <p>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.</p> <p>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.</p>		
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 11-TR 9.1-01-02
Date: August 23, 2011
Audit: South Truancy 9-1 Audit FY 2008- Partial 2011 (thru 7/11)
Auditor(s) Assigned: NH

Finding:	Manual Receipts A review of 812 manual receipts issued during fiscal years 2008 thru partial 2011 (to end of July 2011) including a complete review 22 voided manual receipts revealed: <ul style="list-style-type: none"> • Nineteen voided manual receipts did not include a reason for void. • Two manual cash receipts were altered to lower amounts (\$197 to \$103 and \$100 to \$50). • Seven manual receipts were skipped in sequence and not marked void. Status: Manual receipts were marked void. <ul style="list-style-type: none"> • Manual receipt book (currently in use) is not locked in a drawer or cabinet; receipt book is kept out for access to clerks in the event that both the lead clerk and bookkeeper are out of the office. • Wrong case number was written on one manual receipt; once receipted, \$25 was posted to wrong fee type (posted to Fee #25 should have been Fee #21). • Use of manual receipts increased after the implementation of Odyssey. Use is not limited to Odyssey system downtime. • Manual receipt number is not entered consistently into Odyssey's comment field when entering the associated computerized receipt. • Delays in recording manual receipt payments to Odyssey for computer receipts up to five (5) business days.
Workpaper Reference: (or other method by which finding was identified)	Workpapers 4A, 4A1-2, 4C, 4D
Condition: (Describe the current condition)	Manual receipts are used when the system is non-operational and when the bookkeeper and lead clerk are both out of the office. Manual receipts (three part form) are issued by the bookkeeper, lead clerk, and/or clerks. The original manual receipt is issued to the customer. Payments associated to manual receipts are later recorded into Odyssey and a computer receipt is generated. The original computer receipt is set aside for attachment to the corresponding triplicate manual receipt copy retained in numerical order. The duplicate manual receipt copy is attached to the duplicate computer receipt copy retained separately in numerical order. Manual receipt books are not stored in a safe control location.
Criteria: (Describe the optimal condition)	Best practices regarding receipt control procedures require that: <ul style="list-style-type: none"> • 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 <u>only</u> 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 finding)	Recommended accounting and system control procedures for receipts not followed. Inadequate training for staff.



condition if possible)					
Effect: (Describe or quantify any adverse effects)	Prevents potential assertion that monies were paid and refunds due. Time consuming (additional staff time) and non-efficient procedures by duplicating the receipts process.				
Recommendation: (Describe corrective action)	Receipt procedures should include: <ul style="list-style-type: none"> • 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. • Manual receipts stored in a secure location and used in sequential order. Receipt books should be controlled and access to cash limited to establish proper accountability and strengthen internal control. • 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. 				
Responsible Department or Organization:	County Clerk				
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> 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:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 11-TR 9.1-01-03
Date: August 23, 2011
Audit: South Truancy 9-1 Audit FY 2008- Partial 2011 (thru 7/11)
Auditor(s) Assigned: NH

Finding:	<p>Computer Receipts</p> <p>A review of 12,474 computer generated receipts for fiscal years 2008 through partial 2011 including a complete review of 78 voided computer receipts, and testing of voiding procedures and internal controls revealed:</p> <ul style="list-style-type: none"> • Twenty (25.6%) voided computer receipts without an explanation for the void. For seven of the twenty voids, the user did not enter the explanation into the comment field on Odyssey. • Seventeen (21.8%) voided computer receipts without retention of either the original receipt or the copy. Two of the 27 were not in the stack of receipts retained in numerical order. <ul style="list-style-type: none"> ○ Two mainframe computer receipts replaced same amount ○ Eleven Odyssey receipts replaced same amount ○ One Odyssey receipt replaced lower amount but copy of money order attached supporting change to a lower amount ○ One Odyssey cash receipt replaced same amount on a different case number / party ○ One Odyssey cash receipt replaced for \$20 lower (\$40 to \$20) ○ One Odyssey check receipt replaced for \$2 lower (\$197 to \$195) • One (1.3%) computer receipt (with no copies available) was voided since it did not print from the old JPAS mainframe system. • Twelve (15.4%) voided Odyssey receipts were not marked 'void' on the actual receipts. • One (1.3%) Odyssey cash receipt voided in error resulting in deposit to reflect a \$100 overage (refer to 11-TR9.1-01-01 for March 23, 2009 \$100 deposit overage) • Two reversals of deposited payments did not have explanations noted in the comment field in Odyssey.
Workpaper Reference: (or other method by which finding was identified)	Workpapers 4B2 and 4D
Condition: (Describe the current condition)	<p>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.</p> <p>Cash payments received by the counter clerks are counted 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.</p> <p>In event of identified error, the receipt is voided in Odyssey and marked void. An explanation for the void is inconsistently 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.</p>



	<p>Voiding rights are limited to lead clerk and supervisor.</p> <p>The court does not accept personal checks through the U.S. mail. The bookkeeper will attempt to contact the payer via phone to appear in person. If the payer does not appear, the personal check will be returned.</p> <p>Receipts are mailed to customers submitting payment via money orders through the U.S. mail.</p>		
Criteria: (Describe the optimal condition)	<p>Best practices regarding receipt control procedures require that:</p> <ul style="list-style-type: none"> • 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. 		
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)	<p>Receipt procedures should include:</p> <ul style="list-style-type: none"> • 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, 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:	<input type="checkbox"/> Agree <input type="checkbox"/> 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:	<input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration		



Finding Number: 11-TR9.1-01-04
Date: August 24, 2011
Audit: South Truancy 9-1 Audit FY 08-Partial FY 11(thru 7/11)
Auditor(s) Assigned: NH

Finding:	Fine/Court Costs/Fee Assessments Review of 70 computer receipts (845 assessments) for appropriate assessment / collection of court costs, fees, and fines and transaction listing reports on charge reduction, waivers, and adjustments revealed: <ul style="list-style-type: none"> • Two cases where standard court costs were incorrectly reduced via Charge Reductions resulting in the full amount not being collected (only the \$50 warrant fee assessments should have been affected) • One case where a partial fine amount was the only assessment remaining (paid) after a Charge Reduction removed all court costs and part of the fine amount. Note for Charge Reduction indicates the student had been in the Truancy court for the second time. • One instance where a partial fine amount and the time payment fee were the only assessments remaining (paid) after a Charge Reduction removed all court costs and part of the fine amount. Note for Charge Reduction indicates the student had been in the Truancy court for the second time. • One instance where the wrong fee schedule was used, resulting in a \$4 shortage in assessment and collection of two State court costs. • Comments are not consistently entered in the Odyssey 'Comment' field when the court performs an adjustment, charge reduction, or waiver. • 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 <u>without</u> 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. • One instance where assessments were 'waived' rather than appropriately using the non-monetary credit designated for community service. • Defendants do not complete applications for payment plans.
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)	<ul style="list-style-type: none"> • South 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. The PDF file is moved to a backup folder after an initial retention



	<p>period. The truancy court generates a file copy for the case jacket but does not store these electronic records.</p> <ul style="list-style-type: none"> 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)	<p>Best practices regarding fee assessments/collections are:</p> <ul style="list-style-type: none"> 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. 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. <p>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.</p> <p>(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.</p> <p>(d) A fine collected under this section shall be deposited as follows:</p> <p>(1) one-half shall be deposited to the credit of the operating fund of, as applicable:</p> <p>(A) the school district in which the child attends school;</p> <p>(B) the open-enrollment charter school the child attends; or</p> <p>(C) the juvenile justice alternative education program that the child has been ordered to attend; and</p> <p>(2) one-half shall be deposited to the credit of:</p> <p>(A) the general fund of the county, if the complaint is filed in the justice court or the constitutional county court; or</p>



	<p>(B) the general fund of the municipality, if the complaint is filed in municipal court.</p> <p>Education Code, § 25.094. FAILURE TO ATTEND SCHOOL. (a) An individual commits an offense if the individual:</p> <ol style="list-style-type: none"> (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. <p>(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.</p> <p>(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.</p> <p>(e) An offense under this section is a Class C misdemeanor.</p> <p>Code of Criminal Procedure</p> <p>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:</p> <ol style="list-style-type: none"> (1) the defendant is indigent; and (2) discharging the fine and costs under Article 45.049 would impose an undue hardship on the defendant. <p>Art. 45.050. FAILURE TO PAY FINE; CONTEMPT: JUVENILES. (a) In this article, "child" has the meaning assigned by Article 45.058(h).</p> <p>(b) A justice or municipal court may not order the confinement of a child for:</p> <ol style="list-style-type: none"> (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. <p>(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:</p> <ol style="list-style-type: none"> (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: <ol style="list-style-type: none"> (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. <p>(d) A justice or municipal court may hold a person in contempt and impose a remedy authorized by Subsection (c)(2) if:</p> <ol style="list-style-type: none"> (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.
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	<p>(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.</p> <p>(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.</p> <p>(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.</p> <p>Art. 45.054. FAILURE TO ATTEND SCHOOL PROCEEDINGS.</p> <p>(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.</p> <p>(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.</p> <p>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.</p>
Cause: (Describe the cause of the condition if possible)	<p>Clerical error.</p> <p>Odyssey system configuration error.</p> <p>Lack of training related to when to use charge reduction, credits, or adjustments.</p> <p>Method of assessing court cost, fines, and additional fees as one charge transaction.</p>
Effect: (Describe or quantify any adverse effects)	<p>Potential revenue loss for Dallas County and the State of Texas.</p> <p>Incorrect assessment and subsequent distribution/disbursement of funds to the State of Texas and/or Dallas County.</p> <p>Assessments and non-monetary credits understated inhibiting accurate receivable analysis.</p>
Recommendation: (Describe corrective action)	<p>Receipt and assessment procedures should include:</p> <ul style="list-style-type: none"> • 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. <p>Procedures for updating fee schedule tables should include:</p> <ul style="list-style-type: none"> • Fee schedule tables should be updated each time a legislative change or a Commissioners Court order affects court costs, fines, and/or fees.



	<ul style="list-style-type: none"> 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:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Emily Glidewell, Truancy Court Manager	Date: 7/25/212
Comments:	<p>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.</p> <p>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.</p> <p>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.</p>				
Disposition:	<input checked="" type="checkbox"/> Audit Report		<input type="checkbox"/> Oral Comment		<input type="checkbox"/> Deleted From Consideration



Finding Number: 11-TR9.1-01-05
Date: August 24, 2011
Audit: South Truancy court 9-1 Audit FY 08-Partial FY11 (7/11)
Auditor(s) Assigned: NH

Finding:	<p>Escrow Activity Review of money in the escrow account, postings to Odyssey, Oracle General Ledger (GL), posted Request of Payments (RFP), and internal control procedures for separation of duties, authorization, funds available for disbursement and proper payees revealed:</p> <ul style="list-style-type: none"> Two overpayments were not properly transferred into the escrow account on Odyssey. Credit adjustments were incorrectly used to remove the case overpayment balance. Three disbursements from the escrow account were not posted to Odyssey after the request for payments were approved and checks issued. Adjustment functionality not used appropriately in Odyssey to reflect the appropriate amount to refund. Funds were not deposited to the correct GL account. <p>Response to Internal Control Questionnaire revealed payees and amounts are not reviewed to assure payments issued only as authorized.</p>
Workpaper Reference: (or other method by which finding was identified)	Workpapers 5A, Money in Escrow Report, Oracle General Ledger, and Request for Payments Review of the Internal Control Questionnaire (ICQ)
Condition: (Describe the current condition)	<ul style="list-style-type: none"> Odyssey transactions create a fee code automatically for any excess deposits paid by check (not cash) and create the payer as a recipient associated to the overage. The funds are recorded to an overpayment account. Any hold notation must be manually entered. A report can be generated on user's request to display all overpayments, including the "hold" notations. Odyssey's adjustment feature can be used to apply overpayments to subsequent charges on a case. This feature is currently used to move money that has been receipted and deposited from one fee/GL account to another fee/GL account. To move deposited funds to an overpayment fee code/GL account, the clerk must manually add the fee code for overpayment to the case and then use the adjustment feature to move the deposited funds to the overpayment fee code. <u>Currently, the court is not using the feature correctly to move deposited funds to another fee code; the credit column is increased and the payment column is decreased. When moving deposited funds to another fee code (such as overpayment fee code), only the payment column should be adjusted and the net effect should be zero.</u> <u>The courts are making all adjustments in the till designated for daily receipts and not in a separate till, such as an adjustment till.</u> Data source for escrow disbursement activity is: request forms; Odyssey escrow overpayment reports; customer requests; and, Judge's orders to refund fees assessed. The bookkeeper will prepare a request for payment for authorized County Clerk personnel to review and approve prior to submitting to Accounts Payable (AP) in the Auditor's office for processing and check disbursement through Oracle Financials and subsequent check printing by the County Treasurer via a Document Express. <u>The bookkeeper is not posting the disbursement information (check number, check amount, payee, and date) to Odyssey causing financial balances to not accurately reflect the escrow balance; the money in escrow report is overstated. Bookkeeper, lead clerk, and supervisor have not requested access to AP inquiry in Oracle to obtain final disbursement information.</u>
Criteria:	Best practices regarding escrow fund activity:



(Describe the optimal condition)	<ul style="list-style-type: none"> Odyssey set-up should provide for the system to be updated with an Oracle check number/amount/date/payee and reduction of the escrow balance in Odyssey. Court should retain a copy of the RFP to ensure that duplicate payments do not occur. The application of overpayments to subsequent charges or corrections to deposited funds should be processed in a separate till, such as an adjustment till. Use of adjustment feature in Odyssey should be limited. Adjustment entries to receipted and deposited funds should impact only the payment column. All escrow disbursements and cancellations should be timely and accurately posted to Odyssey. Escrow balances must be reconciled against controls records (General Ledger) Escrow overpayment reports should be reviewed on a periodic basis and disbursements should be made to the appropriate parties in a timely manner. 				
Cause: (Describe the cause of the condition if possible)	<ul style="list-style-type: none"> Inadequate training for staff Lack of written procedures as relates to making adjustment entries and recording disbursement in Odyssey Limited rights in Oracle 				
Effect: (Describe or quantify any adverse effects)	<ul style="list-style-type: none"> Undetected posting errors or incomplete postings resulting in potential for overpayments and unrecoverable losses Incorrect postings to escrow account in Oracle General Ledger Incorrect balances reflected in Odyssey 				
Recommendation: (Describe corrective action)	<p>Escrow account procedures should include:</p> <ul style="list-style-type: none"> All checks issued or canceled should be posted accurately and timely to Odyssey (reconciliation of Odyssey to GL) and verified/reviewed by the lead clerk or supervisor. Adjustment entries to move deposited funds to overpayment account should impact only the payment column; all increases and decreases should have a net effect of zero. All adjustment entries should occur in a separate till called 'Adjustment Till'. The 'Adjustment Till' should be validated, closed, and included with the current day's transactions on the Deposit Management System (DMS) deposit form. Rights/roles for processing escrow activity in Odyssey should be requested for authorized and designated personnel based on job responsibilities. Access to Oracle Financials AP Inquiry should be requested for authorized and designated personnel based on job responsibilities. 				
Responsible Department or Organization:	County Clerk				
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Emily Glidewell, Truancy Court Manager	Date: 8/3/2012
Comments:	<p>Proposed Action: The Truancy Court Manager will schedule a meeting with the Auditor's Office to ensure the escrow account is being used correctly. Once procedures and practices have been defined, IT Training will be conducted with the Truancy Court Manager, supervisors, and bookkeepers to ensure that the escrow account is used correctly.</p>				
Disposition:	<input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration				



Finding Number: 11-TR9.1-01-06
Date: August 24, 2011
Audit: South Truancy 9-1 Audit FY 08-FY Partial 2011 (thru 7/11)
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: <ul style="list-style-type: none"> • Four cases are delinquent and warrants/directives have not been issued. • Three cases are delinquent and warrants/directives are recorded as issued on Odyssey but not on WX50. • One case reflects a warrant as issued on Odyssey but not on WX50. Status: Odyssey now reflects as recalled. • Five disposed cases incorrectly reflect active warrants on Odyssey. Warrants are reflected as recalled or served on WX50. • One case was dismissed and the warrant remained active on WX50. Status: Warrant was recalled once brought to the clerk's attention. • Three closed cases reflect active warrants/directives per Odyssey notes, but not active on WX50. • One clerk may submit recall requests for warrants on WX50 through the Forvus system using the bookkeeper's or lead clerk's code for warrant recall. • Outstanding warrant report in Odyssey does not reflect new warrants issued.
Workpaper Reference: (or other method by which finding was identified)	Workpapers 6A, 6B, 6C, 6D, 6E Response to the Internal Control Questionnaire
Condition: (Describe the current condition)	<ul style="list-style-type: none"> • 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 date 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 the 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. • Warrants including directives 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 including payment of fine and court costs. 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. • Return/recall dates may be incorrectly recorded to Odyssey and the warrants are inconsistently deactivated as warrants and/or directives are returned from law enforcement



	<p>agencies. When payments are made in full, defendants appear, defendants comply with orders of the court, etc., the court's staff will transmit (systems are not linked to automatically recall the warrant) recall notices to the appropriate law enforcement agency. No log is maintained of recalled warrants.</p> <ul style="list-style-type: none"> The bookkeeper and lead clerk can process warrants authorized by the judge and recall warrants. However, other clerks may use the bookkeeper's and lead clerk's login id and password to recall warrants. The outstanding warrant report in Odyssey does not reflect current warrants issued.
Criteria: (Describe the optimal condition)	<p>Best practices on warrants and directives to apprehend require that:</p> <ul style="list-style-type: none"> 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 served, community service or other disposition. Warrant reports generated from the Odyssey system are complete and accurate. <p>Internal control requires separation of assigned duties for personnel authorized to issue and/or recall warrants.</p> <p>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.</p>
Cause: (Describe the cause of the condition if possible)	<p>Clerical error Inadequate/inaccurate system reporting</p>
Effect: (Describe or quantify any adverse effects)	<p>Liability to County for persons arrested in error. Unable to establish clear lines of accountability when using sharing user ids and passwords.</p>
Recommendation: (Describe corrective action)	<p>Warrant and directive to apprehend procedures should include:</p> <ul style="list-style-type: none"> 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. Separation of duties limiting staff assigned to recall warrants with separate user ids established for each authorized employee. <p>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.</p>
Responsible Department or Organization:	County Clerk
Management's Response:	<input type="checkbox"/> Agree <input type="checkbox"/> Disagree Respondent: Emily Glidewell, Truancy Court Manager Date: 7/25/12



Comments:	<p>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.</p> <p>Proposed Action: The Truancy Court Manager will request new passwords for the supervisor and bookkeeper. Reiterate the policy on sharing your passwords with your co-workers.</p>		
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 11-TR9.1-01-07
Date: August 24, 2011
Audit: South Truancy court 9-1 Audit FY 08 – Partial 2011 (7/11)
Auditor(s) Assigned: NH

Finding:	Case Index Reports Review of the Odyssey case index reports and numerical sequence of assigned case numbers revealed: <ul style="list-style-type: none"> • Fourteen case numbers were skipped in sequence; “no match found” comment is shown when case numbers are entered in Odyssey. <ul style="list-style-type: none"> ◦ Thirteen in 2009 ◦ One in 2010 • 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, JT0800050Q and JR0800050Q were both converted to Odyssey as TR0800050Q. Each case is separately accessible in Odyssey. <p>Responses to the Internal Control Questionnaire indicate employees are not assigned to monitor Odyssey case index reports.</p>
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)	<p>South 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.</p> <p>Truancy court employees do not monitor DISD case file uploads for missing or non-sequential case number assignments.</p> <p>Case numbers are missing, expunged cases are deleted from the system (Expunged cases will be removed from Odyssey by the Truancy Court Case Manager and will appear as “no match found” when searching), and some case numbers are assigned out of sequence.</p>
Criteria: (Describe the optimal condition)	<p>Best practices for case number assignment include:</p> <ul style="list-style-type: none"> • All cases numbers are accounted for; issued consecutively; and properly and timely indexed to Odyssey. • Odyssey case index reports are monitored by Truancy staff to ensure court activity is accurately generated.



	<p>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.</p> <p>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.</p>			
Cause: (Describe the cause of the condition if possible)	<p>Missing case numbers – Inadequate or incomplete system configuration prior to conversion or expunged cases. Out of sequence issued case numbers – unknown. Data conversion decision.</p>			
Effect: (Describe or quantify any adverse effects)	<p>Incorrect case counts on Odyssey case index reports. Converted cases with the same case number in Odyssey.</p>			
Recommendation: (Describe corrective action)	<p>Case assignment procedures should include:</p> <ul style="list-style-type: none"> • All case numbers are accounted for, issued consecutively by case type, and properly and timely indexed to Odyssey. • For daily business, users should not have the ability to manually enter case numbers or override system-generated numbers. Only after the system has experienced down time, a limited number of users should be granted temporarily access to manually enter case numbers. • Project management or IT Services should document and communicate case assignment and index report functionality weaknesses. • 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. 			
Responsible Department or Organization:	County Clerk			
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Emily Glidewell, Truancy Court Manager
Comments:	<p>DISD case file uploads are monitored by the Truancy Program Coordinator.</p> <p>The Truancy Court Manager, not the Truancy Court Case Manager, has the right and roles to expunge records.</p>			
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration	



Finding Number: 11-TR9.1-01-08
Date: August 24, 2011
Audit: South Truancy court 9-1 Audit FY 08-Partial FY11 (7/11)
Auditor(s) Assigned: NH

Finding:	<p>Observation of office schedules and review of manual attendance records, Kronos time, and attendance system postings revealed:</p> <ul style="list-style-type: none"> One clerk used 16 hours sick time on July 18 and July 19, 2011 for leave unrelated to sick leave. Comment in Kronos indicates "tree fell on car". 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. Full-time regular employees take one hour for lunch with no breaks. Lunch is recorded as 30 minutes on the Kronos time and attendance system.
Workpaper Reference: (or other method by which finding was identified)	Workpapers 7C3, 7C4, 7C5
Condition: (Describe the current condition)	Web time stamp functionality is used by nonexempt staff. Annual leave, sick leave, holidays, etc. taken are recorded to the Kronos 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)	<p>According to Dallas County Code, Section 82.32, Work hours scheduling:</p> <p>(c) <i>Breaks and lunch periods.</i> 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.</p> <p>According to Dallas County Code Sec. 82-172, Nonexempt employee responsibilities:</p> <p>(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 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.</p> <p>According to Dallas County code sec. 82-361, Purpose:</p> <p>(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.</p>



	<p>According to Dallas County code sec. 82-364, Utilization of sick leave: Sick leave must be accrued before it can be taken and may be authorized when: (a) An employee is physically unable to perform job duties because of an illness or injury. (b) An employee is the primary caregiver for a member of the immediate family who is ill or incapacitated. For purposes of this policy, immediate family members are defined as husband, wife, child, stepchild, brother, sister, nephew, niece, stepbrother, stepsister, parent, stepparent, grandparent, grandchild, uncle, aunt, or any person serving as parent/guardian; or any relative living in the same household. (c) Employees are encouraged to schedule planned medical, dental, and optical appointments outside normal work hours, if possible, or in a manner that minimizes disruption of work operations such as early morning or late afternoon.</p>				
Cause: (Describe the cause of the condition if possible)	N/A				
Effect: (Describe or quantify any adverse effects)	Actual times may vary from scheduled hours.				
Recommendation: (Describe corrective action)	<ul style="list-style-type: none"> • 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. • Historical edit should be submitted to the Payroll Hotline to request any leave type corrections. • Each employee should affirm bi-weekly time paid / leave balances expended through review of pay slip on Employee Self-Service (ESS) application. • 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. 				
Responsible Department or Organization:	County Clerk				
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:		Date:
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report		<input type="checkbox"/> Oral Comment		<input type="checkbox"/> Deleted From Consideration