DALLAS COUNTY
COUNTY AUDITOR

Memorandum

To: Honorable John F. Warren
           County Clerk

From: Virginia A. Porter
           County Auditor

Subject: East Truancy Center – Review Performed for Fiscal Years 2008 thru Partial 2012

Date: Issued: June 21, 2013
           Released: October 1, 2013

Scope
A review was performed in accordance with statutory guidelines on the records and reports of East Truancy Court for fiscal years 2008 thru February 2012. 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 under the purview of the County Judge were not included in operations / financial review.)

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 as well as 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:
- 5,578 computer receipts totaling $1,237,770
- 14,511 class C misdemeanors (failure to attend school and contributing to non-attendance)

During fiscal year 2009, the truancy court processed:
- 5,944 computer receipts totaling $1,345,598
- 13,332 class C misdemeanors (failure to attend school and contributing to non-attendance)

During fiscal year 2010, the truancy court processed:
- 6,591 computer receipts totaling $1,383,652
- 13,723 class C misdemeanors (failure to attend school and contributing to non-attendance)

During fiscal year 2011, the truancy court processed:
- 6,147 computer receipts totaling $1,258,405
- 13,927 class C misdemeanors (failure to attend school and contributing to non-attendance)

During **partial** fiscal year 2012 thru February, the truancy court processed:
- 2,135 computer receipts totaling $455,844 (annualized 5,820 receipts totaling $1,203,154)
- 7,389 class C misdemeanors (failure to attend school and contributing to non-attendance) (annualized 12,016)

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 2011 revealed material compliance except: three adjustment processing errors resulted in variances between computer receipts and deposits.

Financial adjustments for payments previously processed / deposited are not included as adjustments to a current deposit.

Receipts – Computer / Manual – Review of 543 manual receipts revealed material compliance except: two manual receipts altered (detail line amounts altered) instead of properly voided; fifteen day delay in recording two manual receipt payments totaling $340 cash to Odyssey for computer receipts; and, court clerks issue manual receipts when the bookkeeper and lead clerk are out of the office.

Review of 26,395 computer receipts including 86 voided computer receipts and three reversed payments revealed material compliance except for: 22 voided computer receipts without retention of the original copy (18 receipts replaced for the same amount and payment type, three receipts replaced for the same amount but from $583 cash to $583 check, and one check payment replaced for a lower amount totaling $20); three payment reversals with a corresponding entry incorrectly posted to the 'Credit' column rather than to the 'Payment' column; and, computer generated system receipt number overridden with entry of a manual receipt number in the computer receipt number field.

Assessment / Distribution - Review of 137 cases 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 instances of assessment errors including thirteen cases with an additional $25 time payment fee assessed on cases with contempt fines not paid within thirty days. The bookkeeper has system rights to reverse charges and enter credits.

Processing/Reporting

Criminal Fee Dockets – Review of time payment plans and active warrants or directives on disposed/closed cases for the appropriateness of warrant/directive status revealed: eight delinquent cases without issuance of warrants/directives; the bookkeeper is authorized to recall warrants or directives; and, outstanding warrant report in Odyssey does not accurately reflect new warrants/directives issued.

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 report revealed: sixteen 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 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 posting revealed: one employee used two personal holidays in 2011; one employee partially used sick time regarding the death of a friend; one employee left early without early departure not recorded to Kronos; manual time and attendance records 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 – Receipts should be verified for accuracy of amount before issuing to a customer. 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. 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 control. 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.

Assessment / Distribution – Monitor assessment, collection, and prorating of court costs, fines, and fees in compliance with applicable state laws including Code of Criminal Procedure Chapter 102, Code of Criminal Procedure, Article 45.050, and Local Government Code Chapter 133 or Commissioners Court orders and applicable fee schedules based on the offense date. The $25 time payment fee should be assessed once per case if applicable and in accordance with statute. Financial transactions for 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.

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. Establish separation of duties limiting staff assigned to recall warrant to staff not responsible for receipting payments.

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-TR9.4-01-01 thru 11-TR9.4-01-07 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: staff training on processing financial transaction adjustments and usage of an adjustment till; and, assessment of time payment fees.

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: Darryl Martin, Commissioners Court Administrator
Honorable Clay Lewis Jenkins, County Judge
Ryan Brown, OBE

Finding Number:	11-TR9.4-01-01
Date:	April 30, 2012
Audit:	East Truancy 9-4 &4B Audit FY 2008 - 2011
Auditor(s) Assigned:	NH

Finding:	**Depositing/ Closeout** A review of cash control procedures and 100% comparison of receipt control totals to associated deposit form 98 totals for fiscal years 2008 through 2011 revealed material compliance except: ● Two adjustments made on June 11, 2009 to one case resulted in a variance between computer receipts and the deposit. Payment was receipted to wrong case. An adjustment to move money to the correct case was erroneously placed in the credit column on Odyssey. ● One adjustment made on October 23, 2009 resulted in a variance between computer receipts and the deposit. An amount was incorrectly posted to the payment column in Odyssey rather than reversing duplicated charges. Responses to the Internal Control Questionnaire (ICQ) and inquiry of court personnel revealed: ● Financial adjustments for payments previously processed / deposited are not included as adjustments to a current deposit. ● NSF checks are not reversed in Odyssey.
Workpaper Reference: (or other method by which finding was identified)	Workpaper 4B ICQ Responses Cash handling walkthrough
Condition: (Describe the current condition)	The clerk at the counter informs the customer of the amount due on a case. Cash payments received from the customer are counted by the clerk in the presence of the customer. The clerk will write cash payment and the amount on the back of case jacket. The clerk will give the case jacket and money to the bookkeeper to receipt. Cash and checks / money order payments are consistently reviewed for correctness by the bookkeeper 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 a receipt are printed out. The money is placed in the cash drawer. One copy of the receipt and any change due are given to the customer while the second copy is retained at the court. If payment is with a personal check, the bookkeeper writes the customer date of birth, expiration date, driver's license number, case number, 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. This information is safeguarded according to industry standards and is necessary in event of 'non-sufficient funds' (NSF) check return. At the close of business, the tills are reconciled, funds are recounted, and 98 deposits are prepared. The lead clerk recounts the money when the deposit is prepared, but does not recount the money for verification at close of business. If errors discovered and adjustments needed, the lead clerk will void the receipt and a new receipt will be

	generated. If the bookkeeper is out of the office, the lead clerk will perform the bookkeeping duties. Voiding rights are limited to the lead clerk and supervisor.
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 Odyssey cash management training
Effect: (Describe or quantify any adverse effects)	Revenue allocation not accurately reflected on deposits. Additional staff time to correct deposit errors.
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.
Responsible Department or Organization:	County Clerk

Management's Response:	☐ Agree	☐ Disagree	**Respondent:**	Emily Glidewell, Truancy Court Manager	**Date:**	9/30/2013

Comments:	Deposits are recounted by the Supervisor.		
Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration

County Auditor

Dallas County, Texas

Finding Number:	11-TR 9.4-01-02
Date:	April 30, 2012
Audit:	East Truancy 9-4 &4B Audit FY 2008- Partial 2012
Auditor(s) Assigned:	NH

Finding:	**Manual Receipts**
	A review of 543 manual receipts issued during fiscal years 2008 thru partial 2012 including a review of one hundred manual receipts for proper posting to the Justice of Peace Accounting System (JPAS) or Odyssey Courts System (Odyssey) revealed:
	• Thirteen manual receipts skipped in sequence and not voided nor explanation noted.
	• One manual receipt marked through; no explanation noted nor marked void.
	• One voided manual cash receipt missing the duplicate (pink) copy and explanation.
	  Status: Resolved. Payment totaling $267 cash posted to Odyssey.
	
	• Fifteen day delay in recording two manual receipt payments totaling $340 cash to Odyssey for computer receipts.
	  Comment: Both payments were for costs of impaneling juries when the defendant failed to show for trials on two separate cases.
	
	• Two manual receipts not properly voided. 'Detail' lines altered to lower amounts totaling $63 cash with the 'total' line remaining the same amount on both receipts.
	• Manual receipt procedures are not completely followed:
	  o The computer receipt is placed in the case jacket instead of being attached to the manual receipt triplicate (yellow) copy in the receipt book.
	  o The manual receipt number is not consistently entered into Odyssey's comment field when entering the associated computerized receipt.

Workpaper Reference: (or other method by which finding was identified)	Workpapers 4A, 4A1-2, 4C, 4C.1, 4D Manual receipt books Odyssey JPAS
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 copy of manual receipt is issued to the customer. Once Odyssey is operational, payments associated to manual receipts are recorded into Odyssey and a computer receipt is generated. The original computer receipt is placed in the case jacket. The duplicate manual receipt (pink) copy is attached to the duplicate computer receipt retained separately in numerical order. If the bookkeeper and lead clerk are out of the office, the clerks will issue manual receipts and place the payment in an envelope attached to the corresponding case jacket. The manual receipt number and amount are written on the case jacket. The envelope and case jacket are placed in the bookkeeper's desk drawer for subsequent computer receipting. Manual receipts are infrequently voided or altered due to identified errors.

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. • The lead clerk or supervisor should periodically review manual receipts (especially with respect to voided or altered receipts) for proper usage and posting to the Odyssey Courts System.
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. Time consuming (additional staff time) and non-efficient procedures by duplicating the receipt process.
Recommendation: (Describe corrective action)	• Update manual receipt procedures and provide periodic training to staff. • Identify deposit workarounds when new fee codes are needed in order to receipt payments to Odyssey.
Responsible Department or Organization:	County Clerk

Management's Response:	☐ Agree	☐ Disagree	Respondent:	Emily Glidewell, Truancy Court Manager	Date:	9/30/2013
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. The Truancy Court Manager has established a policy for the voided receipts.					
Disposition:	☒ Audit Report		☐ Oral Comment		☐ Deleted From Consideration	

County Auditor   Dallas County, Texas

Finding Number:	11-TR 9.4-01-03
Date:	April 30, 2012
Audit:	East Truancy 9-4 & 4B Audit FY 2008- Partial 2012 (Oct-Feb)
Auditor(s) Assigned:	NH

Finding:	**Computer Receipts**
	A review of 26,395 computer receipts for fiscal years 2008 thru partial 2012 including a complete review of 86 voided computer receipts, three reversed payments, and testing of voiding procedures and internal controls revealed:
	• Twenty-two (25.6%) voided computer receipts without retention of the original copy.
	    Status: All voided computer receipts were replaced:
	      o 21 receipts replaced for the same amount:
	          ▪ 18 receipts replaced for the same amount and same payment type
	          ▪ Three receipts totaling $583 cash replaced with checks totaling $583
	      o One check payment replaced for a lower amount totaling $20.
	
	• One voided (both the original and copy retained) computer receipt with explanation written of 'wrong case'. However, the correct case number could not be determined as the 'correct' case number was not noted.
	• One reversed payment processed to correct a payment posted to the wrong case (TR0884487) with the corresponding adjustment to the correct case (TR0884481) posted as a 'credit' instead of using the adjustment till to post to the payment column.
	• Two cases (TR0851026u TR0851025u) with adjustments (fee for impaneling jurors configured as 'escrow' incorrectly at go-live and lead clerk attempted to correct cases) incorrectly posted to the 'credit' column.
	    Status: Corrected.
	
	• Two adjustment tills not included in a deposit; one till was closed on 1/30/2009 and the other was closed on 3/29/2010.
	• User overrode system generated computer receipt number and entered a manual receipt number in the receipt field. Role "TRUCM-Bookkeeper" has a system right 'Criminal Manual Receipt' that allows the user to enter a manual receipt number in the computer receipt number field.

Workpaper Reference: (or other method by which finding was identified)	Workpapers 4B2
Condition: (Describe the current condition)	Cash payments received by the counter clerks are counted in the presence of the payer. The clerks hand the payment and the case jacket to the bookkeeper. Cash and check / money 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. If errors noted, receipt is voided and correctly issued. Computer receipts

and any change due 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's 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, the receipt is voided in Odyssey and marked void. 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 with receipts retained by the court. Voiding rights are limited to the lead clerk and supervisor.

At the close of business, the tills are reconciled, funds are recounted, and 98 deposits are prepared. The lead clerk recounts the money when the deposit is prepared, but does not recount the money for verification at close of business. If errors discovered and adjustments needed, the lead clerk will void the receipt and a new receipt will be generated. If the bookkeeper is out of the office, the lead clerk will perform the bookkeeping duties. Voiding rights are limited to the 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 with the 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 exception. Correction/adjustment controls are weak.
Effect: (Describe or quantify any adverse effects)	Prevents potential assertion that monies were paid and refunds due.
Recommendation: (Describe corrective action)	Computer 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 a reason for void in order to affix responsibility and enhance cash controls.

	• 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: cash tendered should be counted in the customer's presence and check guaranteed amount 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. System right 'Criminal Manual Receipt' in role "TRUCM-Bookkeeper" should be modified to prevent ability to override system generated computer receipt number.

Responsible Department or Organization:	County clerk					
Management's Response:	☐ Agree	☐ Disagree	**Respondent:**	Emily Glidewell, Truancy Court Manager	**Date:**	9/30/2013
Comments:	The Truancy Court Manager will schedule a meeting with the Auditor's office to define procedures and practices to ensure the adjustment tills are 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. The Truancy Court Manager has established a policy for the voided receipts.					
Disposition:	☒ Audit Report		☐ Oral Comment		☐ Deleted From Consideration	

Finding Number:	11-TR9.4-01-04
Date:	May 1, 2012
Audit:	East Truancy 9-4 & 4B Audit FY 2008- Partial 2012
Auditor(s) Assigned:	NH

Finding:	**Fine/Court Costs/Fee Assessments** Review of the distribution or assessment of court costs, fees, and fines on 90 computer receipts (1033 assessments) and transaction listing reports on charges, reverse charges, charge reduction, waivers, and adjustments on 47 cases revealed: • One case without assessment / collection of a $50 warrant fee in FY2008 • One case with court costs assessed using the prior court costs schedule (State court costs short assessed by $4) • Thirteen cases with an additional $25 time payment fee assessed when a contempt fine was subsequently assessed and not paid within thirty days • One case with two warrant fees assessed while one warrant was issued **Status:** Corrected. • Comments not consistently entered in the 'Comment' section on Odyssey when an adjustment is made • Instances of payments receipted to the wrong case and subsequently adjusted to the correct case but incorrectly entered in the 'Credits' column Responses to the Internal Control Questionnaire revealed: • Bookkeeper has Odyssey system rights to reverse charges and enter credits • All clerks, the bookkeeper, and lead clerk have Odyssey system rights to assess court cost and fine on cases
Workpaper Reference: (or other method by which finding was identified)	Workpapers 4D2, 4E and a review of transactions listing reports for charges and reverse charges, charge reduction, waivers, and adjustments ICQ
Condition: (Describe the current condition)	East Truancy court accepts failure to attend school and parents contributing to truancy case filings for Garland, Mesquite, and Richardson Independent School Districts. Truancy information system (TIS) is the web host for exchange of data and documents between MISD, RISD, and Odyssey for truancy court filings. Garland ISD sends East Truancy court the affidavit, complaint, and attendance record to manually enter cases into TIS and upload into Odyssey. Mesquite and Richardson ISD's sends a data file to allow case upload into Odyssey for East Truancy courts. MISD and RISD also submit 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. MISD and RISD receive an error file (ERF) from Odyssey stating if there are errors, no errors, or no data found. If errors occur, MISD and RISD 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 systemically or manually added to a case based on user rights / roles. Currently, court costs, 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 provided to IT Services Odyssey support team. Changes are not implemented in Production until testing is successfully complete in the Test environment.
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. (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. Education Code, § 25.094. FAILURE TO ATTEND SCHOOL. (e) An offense under this section is a Class C misdemeanor. V.T.C.A., L.G.C., Sec. 133.103.TIME PAYMENT FEE. (a) A person convicted of an offense shall pay, in addition to all other costs, a fee of $25 if the person: (1) has been convicted of a felony or misdemeanor; and (2) pays any part of a fine, court costs, or restitution on or after the 31st day after the date on which a judgment is entered assessing the fine, court costs, or restitution.
Cause: **(Describe the cause of** **the condition if possible)**	Clerical error Occasional procedural exception Lack of Odyssey training related to when to use charge reductions, credits, or adjustments.

Effect: **(Describe or quantify any adverse effects)**	Potential revenue loss for Dallas County and the State of Texas. Duplicate time payment fee assessments resulting in over-collection of County and State revenue. Non-monetary credits overstated inhibiting accurate receivable analysis.
Recommendation: **(Describe corrective action)**	Receipt and assessment procedures should include: • Court costs, fees, and fines should be properly assessed/collected and timely deposited on all cases based on state laws, Commissioner Court orders, offense dates, offense types, etc. o $25 time payment fee should be assessed once per case as applicable in accordance V.T.C.A., L.G.C., § 133.103. • All financial <u>adjustment</u> transactions should be associated to a specific till not designated for daily transactions and include appropriate information in the comment field. A report is needed to identify adjustment and associated G/L accounts for specified period. • Processing of financial transactions should reflect proper segregation of duties (e.g. bookkeeper should be able to add additional charges, but not modify or delete charges). • Charge reductions and assessment reversals should be limited to correction of errors and fine reductions.
Responsible Department or Organization:	County Clerk

Management's Response:	☐ Agree	☐ Disagree	**Respondent:**	Emily Glidewell, Truancy Court Manager	**Date:**	9/30/2013

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

Finding Number:	11-TR9.4-01-05
Date:	May 1, 2012
Audit:	East Truancy 9-4 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:
	
	 • Eight cases delinquent and warrants/directives not issued
	     Status: One case was subsequently paid in full.
	
	 • One case with an active directive to apprehend but a warrant fee not assessed
	     Status: Corrected. Warrant fee was assessed when brought to the clerk's attention.
	
	 • One case with an active directive to apprehend but a warrant fee not assessed and a time payment fee assessed twice
	     Status: Corrected. Warrant fee was assessed and the duplicate time payment fee was removed when brought to the clerk's attention.
	
	 • Outstanding warrant report in Odyssey does not accurately reflect new warrants/directives issued
	 • Bookkeeper and lead clerk can recall warrants/directives

Workpaper Reference: **(or other method by which finding was identified)**	Workpapers 6A, 6B, 6C, 6D
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 a 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 order. If the defendant does not appear on the first hearing date, the court clerk will prepare a summons and submit to the constable for service to the defendant with a new hearing date. $35 summons fee will be assessed if the defendant is convicted (as defined by V.T.C.A., Local Government Code, § 133.101). Thirty days are given to pay court cost and fine. The court clerks inconsistently flag cases in Odyssey with an action due of 'Balance Due Letter Sent' or add an event of 'Balance Letter' or Payment Received – Balance Due'. Active case jackets are filed by date of next action required. 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. A reset

form is filled out by the bookkeeper or lead clerk for an extension.

Warrants including directive to apprehend are issued 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 process to flag "warrant-authorized" is contingent upon the Judge's signature on the warrant/directive. 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 court staff 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 are recorded to Odyssey and the warrants are 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.

All clerks can issue warrants and the bookkeeper and lead clerk recall warrants / directives. The outstanding warrant report in Odyssey does not accurately reflect current warrants issued.

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. • Warrant reports generated from the Odyssey system are complete and accurate. Internal control requires separation of assigned duties for personnel authorized to issue and/or recall warrants/directives. 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)**	Report does not reflect actual warrants outstanding Potential liability to County if persons arrested in error Potential loss of revenue for County
Recommendation: **(Describe corrective**	Warrant and directive to apprehend procedures should include: • Outstanding warrants or directives recalled timely when cases are dismissed or

action)	otherwise disposed, defendants complied with court order, 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 (through system roles/rights) staff assigned to recall warrants.
	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:**	9/30/2013
Comments:	The Truancy Court Manager will review the Odyssey warrant report to see what corrections need to be addressed. The Truancy Court Manager will review rights and roles regarding who has the rights to issue and recall warrants. All warrants and directives are issued at the Judge's discretion. The court clerks process the warrant and directive paperwork, after the Judge issues 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	

County Auditor   Dallas County, Texas

Finding Number:	11-TR9.4-01-06
Date:	May 1, 2012
Audit:	East Truancy 9-4 & 4B 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 (one of the two results in a redirect to another case number)
	• 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). Each case is separately accessible in Odyssey.

Workpaper Reference: (or other method by which finding was identified)	Workpaper 7B review of case index report
Condition: (Describe the current condition)	Mesquite ISD and Richardson ISD upload case information on the Truancy Information System (TIS); cases are automatically uploaded into Odyssey with a system-generated case number. Garland ISD sends East Truancy court the affidavit, complaint, and attendance report. The court clerk manually enters the case information into the Truancy Information System (TIS) which will upload into Odyssey with a system-generated case number. 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 Manager removing the complete record. System response is "no match found" if searching the case number), and some 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.

Form: Audit Finding 11-TR9.4-01-06

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 number in Odyssey
Recommendation: (Describe corrective action)	Case assignment procedures should include: - All case numbers accounted for, issued consecutively by case type, and properly and timely indexed to Odyssey. - Temporary access to manually enter case numbers restricted to system downtime and granted to a limited number of users. - Supervisory personnel test for accurate, proper and complete assignment of case numbers based on established departmental procedures. - Rights to expunge cases restricted to the Truancy Court Manager.
Responsible Department or Organization:	County Clerk

Management's Response:	☐ Agree	☐ Disagree	**Respondent:**	Emily Glidewell, Truancy Court Manager	**Date:**	9/30/2013
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	

County Auditor

Dallas County, Texas

Finding Number:	11-TR9.4-01-07
Date:	May 2, 2012
Audit:	East Truancy 9-4 & 4B Audit FY 2008 – Partial 2012
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's time reflected two personal holidays in 2011 • One employee's time reflected sick time regarding the death of a friend • One employee left early without denoting on Kronos T&A system as exception to schedule • 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.
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 East 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. Time is regularly signed off by supervisor of staff. 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 82.32, **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 and **shall not be combined with breaks**. 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 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, 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 charges.

According to Dallas County code sec. 82-490, **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.

According to Dallas County code sec.82-519, **Bereavement leave:**

(4) For funerals of other relatives, friends, and acquaintances not included above, the employee shall utilize county time, compensatory time, or vacation time accruals.

According to Dallas County Code Section 82-771, **Personal Day granting conditions,**

In addition to the holidays listed in section 82-741, during the budget process each year, the commissioners court may grant an additional personal holiday (eight hours) with the following stipulations:
(1) Must be a regular, full-time employee;
(2) Must be employed by the county for more than six months.
(3) Must be taken in a full day increment;
(4) Can be taken on any day of the year with supervisory approval; and
(5) If the personal day is not taken during the effective calendar year, the personal day shall be forfeited.

Cause: (Describe the cause of the condition if possible)	Lunch periods not accurately reflected in Kronos Non-compliance with County policy Oversight
Effect: (Describe or quantify any adverse effects)	Actual times may vary from scheduled hours. Retention policy not followed Accrual amounts are incorrectly reflected in Kronos
Recommendation: (Describe corrective action)	• Actual hours worked, meal periods, vacation time, sick time, compensatory time, overtime, holiday time, jury duty, and approved time off should be properly and timely 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.
Responsible Department or Organization:	County Clerk
Management's Response:	☐ Agree ☐ Disagree **Respondent:** **Date:**
Comments:	
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration