



DALLAS COUNTY COUNTY AUDITOR

Memorandum

To: Honorable John F. Warren
County Clerk

From: Virginia A. Porter
County Auditor

A handwritten signature in blue ink, appearing to read "Virginia A. Porter", is written over the printed name.

Subject: Review Performed on Criminal Section for Fiscal Years 2010 thru 2011

Date: Issued March 14, 2014
Released April 28, 2014

Scope

A review was performed on the financial records and internal controls of the County Clerk's Criminal Section for fiscal years 2010 thru 2011 with a cash control procedures walkthrough completed in 2012.

Review Procedures

Standard review procedures were followed to test the internal controls against documentation to validate performance of identified processes. A sample (100% of population tested using Automated Command Language {ACL} when feasible) 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 Mainframe court system (CRIN and JI66 including data extracts provided by IT Services) and the Adult Information System (AIS) as well as corresponding case jackets and On-Base.

A partial list of the review tests include:

- Performed cash control walkthrough and evaluated procedures
- Accounted for numerical sequence of manual and computer generated receipts and traced amounts recorded on the receipts to the bank deposits and a sample to Criminal Receipt system (CRIN) postings
- Performed unannounced cash counts
- Submitted Internal Control Questionnaire (ICQ) and evaluated responses
- Traced cases to judicial and criminal cash assessment records
- Examined special fund and trust fund disbursements to determine if sufficient funds were collected, proper payees paid, in compliance with supporting court orders, and if posting to the mainframe court systems had occurred
- Reviewed assessed court costs, fines, and fees, credits, and waived amounts for compliance with applicable state laws, Attorney General and District Attorney opinions, and Commissioners Court orders
- Reviewed time and attendance records for proper posting and compliance with County policies and procedures
- Traced judgment NISI through to final judgment and payment or other actions

- Reviewed certified copy requests

FINDINGS/OBSERVATIONS

Cash Management

Cash Counts – Three cash counts performed revealed: small overages/shortages including an \$80 cash shortage which was subsequently resolved through cashier payment; two un-receipted personal checks and one un-receipted money order dating from six months to one year prior to the cash count; and, one cashier with personal funds placed in proximity of her cash drawer reportedly used to make change for customers (cashier is assigned a \$350 change fund by the County Clerk).

Completion of cash control walkthrough and responses to ICQ revealed: cashier supervisor affirms existence of assigned change funds once weekly; all cashiers and the cashier supervisor have access to the safe which is not under dual control; and, deposits are prepared based on the cash and checks on hand.

Receipts – Manual / Computer – A review of manual receipts issued by the criminal cashier section revealed: two unofficial receipt books were used to issue 114 manual receipts for certified copy payments by the criminal section in 2010 with one manual receipt for \$85 without computer receipt issuance (not posted to CRIN); four official manual receipts tested without corresponding computer receipts attached totaling \$15 for copies; one voided official manual receipt without the original manual receipt copy attached; and, twelve official manual receipts skipped in sequence and left blank.

A review of manual receipts issued by the criminal collections section revealed 747 unofficial manual receipts issued including: three unofficial manual receipts altered to lower amounts totaling \$202 cash; three unofficial manual receipts not receipted timely to the mainframe computer system (delays of five to 17 business days); fifteen unofficial manual receipts receipted to the mainframe computer system for lower amounts totaling \$51; five of 31 voided unofficial manual receipts without the original manual receipt copy attached; and, all unofficial manual receipt books were not located (not presented to audit staff for review) nor was a list maintained by management of receipt sequences used. A sample review of the 'Monthly Log of Cash to Cashier' maintained by the collections section revealed instances of amounts on the log that could not be matched to receipted funds.

A sample review of computerized receipts issued during FY2010 (total population 67,495) and FY2011 (total population 64,663) and 762 voided computer receipts revealed: eight months of computer receipts were not located by criminal cashier section (as a result, 245 voided computer receipts could not be reviewed); 74 voided computer receipts without retention of the original copy including 22 replaced for lower amounts totaling \$440.90; five voided receipts were missing from the receipts retained by the cashier section; 48 computer receipts were voided on the same day by one cashier.

Completion of cash control walkthrough revealed: the payment drop box outside of the Frank Crowley Criminal Courts building does not specify only money orders or cashier check payments; a complete viewable audit trail of adjustments to previously receipted payments does not exist on CRIN; cases with outstanding non-sufficient funds (NSF) return items (returned by the bank unpaid) are not flagged or reversed in the mainframe computer system.

Assessment/Distribution – Two year comparison of assessed court costs and fees to statutorily approved court costs and fees for misdemeanor cases (M-, MAR, MD, MDW, MPK, and MSX schedules), bond forfeiture cases (MB schedule), and miscellaneous case types (ML, MV, MND, MDT, MCL, and MNS schedules) revealed various assessment and collection errors, including, but not limited to:

- Over 24,000 cases without assessment of the \$2 Indigent Defense fee
- Over 8,000 cases without assessment of the .10¢ TCLEOSE fee
- 243 cases without assessment of the \$30 State Traffic Fine
- 97 cases without assessment of the \$50 DNA fee
- 174 cases without assessment of the \$25 Local Crime Stoppers fee due to erroneous assessment of Child Safety Fund fee for \$25
- Eight cases with jury fees assessed for amounts less than or greater than the statutorily authorized amount of \$20
- Approximately 3,000 other misdemeanor cases with assessments (court costs and/or fines) for the wrong amount or not applicable, or applicable and not assessed as a result of the wrong schedule used, court cost tables not updated, data entry error, incomplete automation in the fee assessment process, or lack of system edit to prevent assessments in excess of statutorily authorized amounts
- 1708 cases (Class C misdemeanor or reduction to Class C) with duplicate \$25 assessments as a result of two fee codes (#70 and #84) established for time payment fees (one is referred to as \$25 delinquent payment fine in error)
- Incomplete assessment of civil court costs on 95% of sampled bond forfeiture cases through the MB (Misdemeanor Bond) schedule in part due to fees not flagged as standard on the schedule and not selected by the court clerks during the assessment process. (Refer to separate Bail Bond Receivables report issued September 13, 2011 for additional findings)
- Bond forfeiture cases without adjustments (decrease) to assessments after a motion for new trial was granted and final judgment against state tax costs only
- Ten non-disclosure cases with the full filing fee recorded in error to one fee code (non-disclosure fee, special fund, or jury fee) rather than distribution to the various filing fee codes in part due to fees not flagged as standard on the schedule and not selected by the court clerks during the assessment process
- Eleven duplicate assessments of standard non-disclosure filing fees totaling \$2,665. Seven of the 11 duplicate assessments were paid totaling \$1,700

A review of the duplicate assessment report, R07146, revealed 43 cases with duplicate assessments of both sheriff fees and miscellaneous sheriff fees totaling \$2,260.

Instances of credits for jail time served, community service completed, probated amounts, or waived amounts recorded to CRIN for the wrong amount, wrong split to court costs and fine, after payment of court costs and fine, and/or without supporting documentation on the docket sheet or court order.

Access to maintenance fee schedules and fee codes is not limited to IT Services personnel.

Ten cases were identified as having the defendant's social security number (SSN) visible on On-Base document. **Status:** SSN was redacted once brought to the criminal courts operations manager's attention.

Two cases with date errors identified:

- One where the defendant's date of birth was used as the offense date
- One where the offense year was entered as 1996; however, should be 2006

A sample review of eleven bond forfeiture cases (only 7 out of 4,494 cases with negative adjusted balances on CRIN occurred in the two year audit period of FY10 thru FY11) with negative court costs and/or BF fine adjusted balances on CRIN revealed:

- Ten bond forfeiture cases with bond forfeiture court costs and fine assessments removed from CRIN after a Bill or Review (BOR) was granted with final judgment remittitur resulting in negative adjusted balances on CRIN.
- One bond forfeiture case with a duplicate disbursement of the \$200 cash bond from/to Dallas County to apply to bond forfeiture court costs and fine on CRIN. Only one disbursement was posted to AIS.

Disbursements / Special Fund and Trust Fund – A sample review of twenty Special Fund disbursements revealed: one disbursement not posted to CRIN; one check number incorrectly posted; and, assessments are not consistently recorded to the Special Fund (fee code number 15) for overpayments resulting in negative adjusted balances reflected on CRIN. Additional review steps revealed: a duplicate Special Fund disbursement for \$34 was not posted to CRIN (**Status:** both disbursements were cancelled on the General Ledger, but neither cancellation is posted to CRIN); seven of 16 sampled cases with monies receipted to the Special Fund have not been refunded; and, 78 of 192 assessments to the Special Fund totaling \$263.25 were for amounts \$10 or less.

A review of fifty Trust Fund disbursements revealed: two disbursement postings could not be verified since the cases were not in AIS; and, twenty-four cases do not have a comment recorded to J166 regarding the disbursement. Additionally, other cash bond disbursement postings to AIS are incomplete including cancellations not posted to AIS resulting in negative cash bond balances reflected.

A separate review of criminal cash bond disbursements from the Trust Fund revealed 61 duplicate or overpayments totaling \$46,943. **Status:** County Clerk management action (letters to overpaid parties, payment plans, and referral to the District Attorney) resulted in the recovery of \$19,688 which includes funds recovered through civil case filings by the District Attorney (DA). One referral was made in error to the DA due to various disbursement posting errors on AIS and the pre-disbursement file submitted for check issuance (case was nonsuited since filed in error). One overpayment is incorrectly reflected on AIS as recovered.

Other/Miscellaneous

Time and Attendance – A review of Kronos postings revealed: three exempt employees with sign-out times entered as 4:30 AM rather than 4:30 PM resulting in twenty hours reflected as worked instead of eight hours.

RECOMMENDATIONS

Cash Management

Cash Counts - Any received personal checks should be returned timely to the defendants. Supervisory personnel should verify the existence of change funds on a regular basis. A dual

control process over opening the safe should be considered. Personal funds should not be commingled with County funds.

Receipts – Manual / Computer – No money should ever be accepted by departmental personnel without immediately issuing an official county receipt. Manual receipt issuance should be restricted to designated cashiers to maintain an appropriate segregation of duties. Funds received by designated cashiers should be receipted with a computer generated receipt or an official Dallas County manual receipt if the CRCM/mainframe is “down”. Once the mainframe is operational, any money receipted on manual receipts should be posted in full. In order to readily verify that the posting has been made, the original computer generated receipt should be attached to the triplicate copy of the manual receipt (which is retained in numeric sequence) while the duplicate manual receipt is attached to the duplicate computer generated receipt (which is also retained in numeric sequence).

Receipts should be verified for accuracy of amount, payment type, case number, and payer before issuing to the customer. A cash handling policy should be formalized and periodically reviewed where employees are liable for cash shortages or inappropriate changes to receipts. 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. The supervisor should periodically review manual receipts books and computer receipts issued for proper usage. 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 (Supervisor or management follow-up should be conducted when a large percentage of voids are processed). Receipts should be retained the later of Records Retention requirements or audit completion date.

All outstanding NFS checks should be flagged and with revenue reversed in the CR mainframe system and adjusted on the daily deposit.

The payment drop box sign should indicate what type of payments can and cannot be placed in the box. The sign should clearly note that personal checks are not accepted and that cash payments should only be made in person directly to the cashiers.

Assessment/Distribution – Assessment and collection of court costs, fines, filing fees, and/or other miscellaneous fees should be monitored for compliance with applicable state laws, attorney general opinions, DA opinions, judicial orders, Commissioners court orders, and applicable fee schedules. CRFE (criminal fee) tables should be updated as appropriate. Supervisory personnel should periodically review assessments, credits, and system edit reports for compliance, appropriateness, accuracy, and completeness including the review of large credits and reversed (deleted) assessments. Proper assessment procedures should be reinforced through training and written procedures manual. Corrections (within statutory guidelines) should be processed for assessment errors including refunds issued as appropriate.

System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS). In anticipation of the pending migration from the CR mainframe system, a concerted effort should be made to correct outstanding issues. County Clerk proactive involvement will improve the accuracy of migrated data and impact staff efficiencies during and after implementation.

A formalized change management process should be implemented for requesting and approving changes to fee schedules and fee codes in the mainframe. Process should include the use of standardized request and approval forms, designated approval authorities, and written policies and/or procedures. Fee schedule and fee code maintenances should be centralized.

Disbursements / Special and Trust Fund - All checks issued, canceled, and/or stale dated should be posted accurately and timely to the appropriate system (mainframe and AIS) to maintain accurate financial balances. Supervisory personnel should periodically review disbursement activity for appropriateness, accuracy, and completeness. A management plan including reconciling the General Ledger and bank account should be developed and implemented. In anticipation of the pending migration from the CR mainframe system, a concerted effort should be made to correct outstanding issues. A funding source should be identified for unrecovered overpayments.

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.

FINDINGS/OBSERVATION AND RECOMMENDATIONS

Findings template numbered 11-CC-01-01 thru 11-CC-01-07 are attached.

Summary

The report is intended for the information and use of the department. While internal controls and financial reports were reviewed, all matters of a material weakness may not have been identified. 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: limiting official manual receipt issuance to designated cashiers; retaining all receipts in accordance with Records Retention requirements; updating fee assessment schedules and processes; completing an ongoing supervisory review of credits, assessments, assessment reversals, and receipt adjustments; posting disbursements and cancellations and reconciling special and trust fund activity to control records including Oracle General Ledger and corresponding bank statements; and, limiting access to collected funds.

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

cc. Darryl Martin, Commissioner Court Administrator



Finding Number: 11.CC.01.01
Date: January 18, 2013
Audit: County Clerk Criminal Audit FY 2010- 2011
Auditor(s) Assigned: NH

Finding:	Cash Counts: A cash count performed on July 20, 2012 revealed: - One teller's drawer was short \$40 cash Status: Resolved by cashier - A cashier retains personal funds by her cash drawer. According to the cashier, the personal funds are used to make change for customers (Note: cashier is assigned a \$350 change fund by the County Clerk). A cash count performed on December 3, 2012 revealed: - One teller's drawer was short 2.75 cash - Three checks had not been receipted or deposited as of 12/3/2012 - Two checks (drawn on defendants' personal bank accounts) dated 1/10/2012 and 6/18/2012 respectively - One money order dated 12/16/2011 A follow-up cash count performed on December 11, 2012 (after a \$80 cash shortage was reported) revealed: - Cashier paid \$80 to resolve the cash shortage - One teller's drawer was over \$2 cash - One change fund drawer was over \$34.95 cash (Teller was out of the office on December 11, 2012) Responses to the ICQ reflected control totals are not used to prepare deposits. Deposits are prepared based on the cash and checks on hand. <u>General – Walkthrough</u> - The cashier supervisor counts the change fund in all cash drawers once a week (except when off) to verify the change fund amounts. - Access to the safe containing the daily receipts and change funds is not under dual control. All cashiers and the cashier supervisor have access to the vault.
Workpaper Reference: (or other method by which finding was identified)	WP#2 Cash Count Responses to ICQ (Internal Control Questionnaire) County Clerk Criminal Cash Receipts Walkthrough May 2012
Condition: (Describe the current condition)	Customers come to the window to make payments. Payments received by the cashiers are verified for correct amount before receipting to CRIN. Cash payments received by the cashiers are counted in front of the payer. Check/money order payments are consistently reviewed for correctness by comparing the numeric and written/legal amounts on the check and payer name (or defendant name) to the case number, case style, and amount due on the case prior the generation of the computer receipt. The payments are receipted to CR



	mainframe system using the CRRD screen. A three part computer generated receipt is printed and reviewed by the cashier for accuracy prior to submitting to the customer. When change is due on cash payments, the cashier uses a calculator to calculate the correct change since CR mainframe system does not have the necessary functionality to calculate the change due. Original copy of the computer receipt and any change due are given to the customer. The yellow copy of the receipt is retained at the cashier office for the Criminal cashier records. The remaining copy is discarded. The cashiers count their drawers three times a day for accuracy. The CRCH system control total is printed out for the total amount receipted at that time. A log form on the cashier's common drive is filled out by each cashier indicating the time the drawer is counted, the amount counted and the CRCH system control total. Each cashier prints their log out with the system control total and gives to the supervisor to verify. At the end of the business day prior to closeout, the computer receipts are totaled and compared to the funds on hand and system control totals. Adjustments are processed to the CRIN when the payment type is incorrectly recorded, the check amount is not correctly receipted, or other errors are identified. The funds are given to the supervisor to count for accuracy and prepare the 98 deposit. The cashier supervisor only verifies the change funds once weekly. County Clerk policy is not to accept checks (drawn on defendants' personal bank accounts) from defendants. If a personal check is received through the mail or drop box, the cashier supervisor will send the personal check back to the defendant stating personal checks are not accepted. Cashier supervisor allowed County change fund and one cashier's personal funds to be commingled.
Criteria: (Describe the optimal condition)	Best practices regarding receipt control procedures require that: • Receipts should be promptly issued for the amount of funds tendered, correct change given to customers, and all funds received properly secured, and deposited consistent with state law, V.T.C.A., L.G.C., § 113.022 and Vernon's Ann., C.C.P., § 103.004 and procedures recommended by the County Auditor. • All computer receipts should be accounted for and properly used in order to affix responsibility, enhance case control and prevent potential assertion that monies were paid and refund due. • Corrections are reviewed and approved by supervisory personnel. • Assigned duties for cash controls are adequately separated. Best practices regarding balancing procedures require that: • Accounting and system control procedures require daily reconciliation and balancing of collected funds to support documents and separation of duties to affix responsibility for processing. • Separate cash drawers should be maintained by all clerks receipting payments and funds should be balanced prior to combining with other receipted funds. • Daily collections are recounted by supervisory personnel with review evidenced by initial or signature on deposit forms. • Change funds are recounted daily by supervisory personnel with review evidenced by



	initial or signature on change fund control forms.		
	CODE OF CRIMINAL PROCEDURES, Art. § 103.004, Disposition of Collected Money. (a) Except as provided by Subsection (c), an officer who collects recognizances, bail bonds, fines, forfeitures, judgments, jury fees, and other obligations recovered in the name of the state under any provision of this title shall deposit the money in the county treasury not later than the next regular business day after the date that the money is collected. If it is not possible for the officer to deposit the money in the county treasury by that date, the officer shall deposit the money in the county treasury as soon as possible, but not later than the fifth regular business day after the date that the money is collected. (Requirement was 3rd regular business day prior to statute amendment effective September 1, 2011.)		
Cause: (Describe the cause of the condition if possible)	Incomplete, improper or inaccurate application of accounting controls and cash handling procedures. Lack of dual control Clerical errors		
Effect: (Describe or quantify any adverse effects)	Delayed revenue recognition and lost interest earnings to the County and State. Prevents potential assertion that monies were paid and refunds due. Risks for diminished cash controls and affixing responsibility for theft or loss.		
Recommendation: (Describe corrective action)	• Personal funds should <u>not</u> be commingled with County funds. Change fund increases should be considered if current amounts are insufficient. • Any received personal checks should be returned timely to the defendants unless department policy rejecting personal checks is reversed. • 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. • At the end of each business day, receipts should be totaled and balanced to the funds on hand and system control totals. • Cash handling office policy should be formalized where employees are liable for cash shortages or inappropriate changes to receipts. • Dual control should be implemented over the safe in which the funds are stored. • Supervisory personnel should verify existence of change fund on a regular basis.		
Responsible Department or Organization:	County Clerk		
Management's Response:	☐ Agree	☐ Disagree	Respondent: Anita Saul-Turner, Financial Administrator
Comments:	Date: 4/15/2014 The two personal checks received were from the Appeals process. At the time of the audit, checks were delivered to Criminal Cashier via interoffice process. Both personal checks were returned to the individual with letters informing them that personal checks were not accepted form of payment. Both then paid by money order. Current policy is for all checks to be scanned by Misdemeanor Records so a record is kept of checks received. Personal checks are returned to the sender with a request for acceptable forms of payment.		
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration		



Finding Number: 11.CC.01.02
Date: January 18, 2013
Audit: County Clerk Criminal Audit FY 2010- 2011
Auditor(s) Assigned: NH

Finding:**Manual Receipts:**

A review of manual receipt sequences used during fiscal years 2010 thru 2011 revealed:

Criminal Section:

- Twelve manual receipts skipped in sequence and left blank
- Eight of ten voided manual receipts did not reflect a reason for the void
 - One voided receipt without the original copy attached. Receipt is not marked 'void', but has an 'X' marked (no other data written on the yellow and pink copies) on the receipt and not recorded in the system.
- Nine of 40 manual receipts tested did not have the corresponding computer receipt attached.
 - Four of the nine were for copies totaling \$15. No computer receipt issuance was determined (unable to verify actual deposit)
 - Five of the nine were traced to the computer for proper posting to cases
- Two unofficial receipt books used to receipt 114 certified copy payments in 2010 (at the time of and after the Records Building basement flood in June 2010)
 - One receipt from the unofficial receipt book for \$85 was not posted to the referenced case on CRIN (unable to verify actual deposit)

Criminal Collections Section:

A review of 747 unofficial manual receipts including 31 voided receipts revealed:

- All issued unofficial manual receipts without the corresponding computer receipt attached. Except as otherwise noted below, amounts were traced to computer receipts on the CR mainframe system.
- Three unofficial manual receipts altered to lower amounts totaling \$202 cash reduction.
- Collections Section accepted payments and issued unofficial manual receipts after hours when the cashier's office was closed.

Response: According to the Criminal Section cashier supervisor, this practice was stopped on August 24, 2012.

Status: Additional review revealed an unofficial receipt created by the Collections (unspecified software) Section dated December 11, 2012 reflecting 'Original Receipt'. The unofficial receipt number does not correspond to the actual computer receipt number generated the following day.

- Three unofficial manual receipts were not receipted timely to the computer (delays of five, six, and 17 business days).
- Nineteen unofficial manual receipts written were receipted to the computer for different amounts (amount variances ranged from \$1 to \$5). Fifteen of the 19 were receipted for lower amounts totaling \$51 reduction (\$50 cash and \$1 check).
- One unofficial manual receipt was written for a Truancy Court case payment.

Status: Payment posting was traced to the Truancy case management system.



	• Five <u>unofficial</u> manual receipts were blank (skipped in issuance sequence). • Five of 31 voided <u>unofficial</u> manual receipts were missing the original copy. ◦ Three of the five were blank receipts except for being marked void. • Some <u>unofficial</u> manual receipt books were not located (not presented to audit staff for review). Management could not identify the receipt sequences of missing receipt books; no list is maintained. A sample review of the 'Monthly Log of Cash to Cashier' maintained by Collection's revealed: • Instances of logged amounts not traceable to computer receipts • Two signatures required to acknowledge amount of cash transferred to the cashiers.
Workpaper Reference: (or other method by which finding was identified)	WP# 3A, 3B.1, 3D - Manual Receipts (Criminal section) WP# 3D.1-Manual Receipts (Collection section) WP# 3C- Altering Manual Receipts (Criminal / Collection sections)
Condition: (Describe the current condition)	When the CRCM system in Forvus is not operational, manual receipts (three part form) are issued by the cashiers. Each cashier has their own manual receipt book at their work station located in their drawers. However, nonstandard, nonofficial receipts are used. At the end of each day, the manual receipt books are locked in a file cabinet located in a locked vault. The original manual receipt is issued to the customer. Once CRCM is functional again, the manual receipt payments are entered into CRCM/CRRD and a computer receipt is generated. The cashier office retains the duplicate (pink) and triplicate (yellow) manual receipt copies in the manual receipt book. The original computer receipt is attached to the corresponding duplicate and triplicate manual receipt in the receipt book. The duplicate computer receipt copy is retained separately in numerical order. In 2010, 2011, and 2012, the Collections Section collected payments from defendants once the Cashier's office closed. The Cashier's office closed at 4:00 p.m. to the public; the Collections Section would close at 4:30 p.m. to the public. If a defendant came to the Criminal department to make a payment on a case after 4:00 p.m., the Collections Section would accept the payment. The manager, assistant manager, or supervisor would collect cash, money order, or cashier checks from the defendant and issue an <u>unofficial</u> manual receipt. The money was secured in a safe located in the manager's office overnight. A daily log was maintained by the Collections Section indicating: the date and time; total daily amount of money collected; number of receipts issued; and the signatures of the Cashier supervisor and a representative from the Collections Section acknowledging the transfer of money to the Cashier's office for computer receipting. The manual receipts used by the Collections Section were not official Dallas County manual receipts; the manual receipts were purchased through an outside vendor (approved official manual receipt books are obtained through the County Supply department). The payment would be receipted to the defendant's case by the Cashier's office. Computer receipts were not attached to the corresponding manual receipts in the manual receipt books provided by Collections section. Retention or location of those computer receipts not controlled by clerk.



Criteria: (Describe the optimal condition)	Best practices regarding receipt control procedures require that: • Only official manual receipts are issued (conforming to County standards). • All manual 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. All voids should be reviewed daily by supervisory personnel. • Manual receipt usage should be restricted to when the system is inoperative and/or case assessments have not been recorded. Priority should be given to recording assessments as soon as possible while maintaining proper segregation of duties. Once the system is operative and/or case assessed, manual receipts should be promptly receipted to the computer. • Manual receipts should be issued in sequential order and manual receipt books should be controlled and access to cash limited to establish proper accountability and strengthen internal control. The supervisor should periodically review manual receipt books to ensure all issued manual receipts have corresponding valid computer receipts attached and affirm receipts written for all logged transactions. • Assigned duties for cash controls are adequately separated. Accounting and system control procedures require daily reconciliation and balancing of collected funds, including supervisory review. CODE OF CRIMINAL PROCEDURES, Art. § 103.004, Disposition of Collected Money. (a) Except as provided by Subsection (c), an officer who collects recognizances, bail bonds, fines, forfeitures, judgments, jury fees, and other obligations recovered in the name of the state under any provision of this title shall deposit the money in the county treasury not later than the next regular business day after the date that the money is collected. If it is not possible for the officer to deposit the money in the county treasury by that date, the officer shall deposit the money in the county treasury as soon as possible, but not later than the fifth regular business day after the date that the money is collected. (Requirement was 3rd regular business day prior to statute amendment effective September 1, 2011.)
Cause: (Describe the cause of the condition if possible)	Incomplete, improper or inaccurate application of accounting controls and cash handling procedures. Improper use of unofficial manual receipts. Inadequate separation of duties.
Effect: (Describe or quantify any adverse effects)	Prevents potential assertion that monies were paid and refund due. Potential revenue loss for Dallas County and the State of Texas. Payments may be stolen, misplaced, lost or inaccurately posted.
Recommendation: (Describe corrective action)	Receipt procedures should provide that: • Receipts should not be altered, but properly voided and affixed with a reason for the void with retention of all voided copies. Voided receipts should be reviewed and initialed by a supervisor. • No money should ever be accepted by department personnel without immediately



	issuing an <u>official</u> Dallas County manual or computer receipt. Only County approved receipts should be used at all times. • Cashier supervisor or management should periodically review manual receipts for proper usage. • Funds received by court personnel should be receipted with a computer generated receipt or an official manual receipt if the CRCM system is "down". Once CRCM is operational, all money receipted on official manual receipts should be posted immediately and in full. In order to readily verify that the posting has been made, the original computer generated receipt should be attached to the triplicate copy of the manual receipt (which is retained in numeric sequence) while the duplicate manual receipt is attached to the duplicate computer generated receipt (which is also retained in numeric sequence). • Receipts should be verified for accuracy of amount, payment type, case number, and payer before issuing to a customer. • Policy and procedures manual should be developed for cash handling responsibilities and training of current cash handling procedures reinforced. • Manual receipt issuance should be restricted to designated cashiers to maintain an appropriate segregation of duties.				
Responsible Department or Organization:	County Clerk				
Management's Response:	☐ Agree	☐ Disagree	Respondent:	Anita Saul-Turner, Financial Administrator	Date: 4/15/2014
Comments:	In 2010 the system went down due to Record Building flooding. The section ran out of official manual receipts and was unable to procure more in time to service the public. Older receipt books that were on hand were used to provide receipts to the public. Once replacement official receipt books were received, the section returned to using official receipts. During a period of time when the department closed its doors at 4:00 to balance, the Collections department accepted "after hours" payment from customers and then provided those payments to Cashier section. This practice was ended when Cashier hours were extended. No further payment handling should have been performed by non-cashiering sections.				
Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration		



Finding Number: 11.CC.01.03
Date: January 18, 2013
Audit: County Clerk Criminal Audit FY 2010- 2011
Auditor(s) Assigned: NH

Finding:**Computer Receipt:**

Completion of a cash control walkthrough (completed May 24, 2012) and a sample review of computer receipts issued during FY2010 (total population 67,495) thru FY2011 (total population 64,663) and 762 voided computer receipts revealed:

General – Walkthrough

- Credit/debit card transactions are processed as check payment type in the CR mainframe system due to system limitations. Expanded balancing procedures and manual notations on the deposit Form 98's are required.
- The payment drop box sign outside of the Frank Crowley Criminal Courts Building does not specify only money orders or cashier check payments.
- Some cashiers can void computer receipts if issued with their user id and unique password without secondary approval.
- Cashier supervisor can process adjustments to previously receipted/deposited payments. However, a viewable audit trail does not exist on CRIN with the original receipt detailed information (only the receipt number, payment type/number, and transaction date is retained).
- Cases that have outstanding non-sufficient funds (NSF) return items (receipts/deposits returned by bank unpaid) are not flagged or reversed in the mainframe system.
- A list of unrecovered NSF return items or chargebacks was not maintained.
Status: Resolved going forward. A list is now maintained.
- The original payment/receipt returned as NSF is not reversed in the CR mainframe system.

Computer Receipts

- Eight months of computer receipts could not be located by the cashier's office. Reportedly, receipts were sent to the warehouse:
 - 245 voided computer receipts within the eight month period could not be reviewed.
- Sixty voided receipts without a reason for the void written on the receipt.
- Nine voided receipts were not marked 'void'.
- Seventy-four voided receipts without retention of the original copy:
 - Five of the 74 voided receipts totaling \$165.90 were not replaced.
 - 69 of the 74 voided receipts were replaced:
 - 22 of the 69 were replaced for lower amounts totaling \$440.90
 - 38 of the 69 were replaced for the same amount
 - 9 of the 69 were replaced for a greater amount
- Five voided receipts were missing from the receipts retained by the cashier's office.
- Forty-eight of the 762 voided computer receipts were voided on the same day by one cashier.



Workpaper Reference: (or other method by which finding was identified)	WP #3A and #3B.2 Computer Receipt County Criminal Cash Receipts Walkthrough Responses to ICQ (Internal Control Questionnaire) Cash Control Walkthrough May 2012
Condition: (Describe the current condition)	When the judge renders a judgment of guilty or deferred adjudication on a case, the Criminal Court clerks will assess the court cost and fine. The defendant is given an assessment sheet of the court cost and fine total due. If any credit is given on a case, a comment will be noted on the assessment sheet and deducted from the total amount due. The defendant is directed to the Criminal cashier's office to make the payment in full. If a payment plan is needed, the defendant will be sent to the Criminal Collections Section where the defendant will go through an interview process. The defendant is given an application to fill out. The interviewer will review the application and check the information to ensure it is correct and check the references provided by the defendant. A payment plan is set up by the Collections Section and the defendant is given a payment slip to take to the cashier to make a payment. Every time the defendant makes a partial payment, the defendant is required to go to the Collections Section to obtain a payment slip to take to the Cashier's office where the payment will be receipted. Defendants making payment will enter the Cashier's office and hand the cashier the assessment sheet provided by the courts or the payment slip from the Collections Section. Cash, credit cards, money orders, and cashier checks (including Western Union checks) are acceptable forms of payment. Western Union checks are received directly from Western Union via Quick Collect. Office policy is not to accept personal checks from criminal defendants. The cashier will enter the case number into the CRCM/CRRD screen and enter the amount being paid plus a \$2 transaction fee (The \$2 transaction fee is added to payments for cases ONLY when the cashier manually enters yes ('Y') to the CRCM/CRRD screen to apply the \$2 fee.). If a partial payment is made, the system allocates to the recorded assessments. When the transaction is complete, a computer receipt is generated by the system in numeric order. The cashier gives the original copy of the computer receipt to the defendant and retains the secondary copy at the office. The receipt contains payment amount, method, how payment was made, case number, defendant's name, cashier's name, date, and remaining balance due. Bond forfeiture and certified copy payments are receipted at the Cashier's office. The Bond Forfeiture Section will give the defendant or bond companies an assessment sheet of the court costs and fine due and direct them to the Cashier's office. The individual requesting certified copies will go to the Records section. The requestor will fill out a form requesting the records. The second form is filled out by the Records clerk indicating the type of copy and quantity needed with requestor name. The Records clerk will initial the bottom of the page and give the payment form to the requestor. The requestor will go to the Cashier's office and give the payment form and monies to the cashier to receipt. The payment is receipted to CRCM/CRRD system as a miscellaneous payment and a computer generated receipt is printed out. The original receipt is given to the requestor; while the secondary



	copy and the certified copy payment form is retained at the Cashier's office. The requestor will go back to the Records section and show the Records clerk proof of payment and the records are given to the requestor. The bond forfeiture and certified copies use the same receipt sequence while the criminal cases use a separate receipt sequence. The Treasurer's office will notify the Criminal cashier supervisor by email of NSF return items or credit card chargebacks. The cashier supervisor will research the NSF return item to identify the corresponding case and update log maintained of NSF return items. Cases with NSF return items are not flagged in the CR mainframe system. The original payment made with the NSF check is not reversed (credit card chargebacks are reversed) in the CR mainframe system. The cashier supervisor will notify the party (defendant, attorney, surety, etc.) that presented the NSF return item or credit card chargeback. If a customer comes to pay for a NSF return item, the customer is sent to the Treasurer's office. The Treasurer's office collects the payment and the NSF fee and then notifies Criminal cashier supervisor. The Treasurer's office deposits the payment into the return check collection Fund 170 and the NSF fee into the NSF fee revenue account. The Criminal cashier supervisor will update the log maintained of NSF return items.
Criteria: (Describe the optimal condition)	Best practices regarding receipt control procedures require that: • Receipts should be promptly issued for the amount of funds tendered, correct change given to customers, and all funds received properly secured, and deposited consistent with state law, V.T.C.A., L.G.C., § 113.022 and Vernon's Ann., C.C.P., § 103.004 and procedures recommended by the County Auditor. • All computer receipts should be accounted for and properly used in order to affix responsibility, enhance case control and prevent potential assertion that monies were paid and refund due. • Corrections are reviewed and approved by supervisory personnel. • Receipts should not be altered, but properly voided and affixed with a reason for the void with retention of all voided copies. All voids should be reviewed daily by supervisory personnel. • Supervisory personnel should periodically review exception reports and transaction logs (especially with respect to receipt deletions, lowered amounts, and payment type changes) to ensure that the explanation for the change is documented and reasonable. • The supervisor should periodically review computer receipts to verify adherence to the prescribed procedures. • Assigned duties for cash controls are adequately separated. Accounting and system control procedures require daily reconciliation and balancing of collected funds, including supervisory review. CODE OF CRIMINAL PROCEDURES, Art. § 103.004, Disposition of Collected Money. (a) Except as provided by Subsection (c), an officer who collects recognizances, bail bonds, fines, forfeitures, judgments, jury fees, and other obligations recovered in the name of the state under any provision of this title shall deposit the money in the county treasury not later than the next regular business day after the date that the money is collected. If it is not possible for the officer to deposit the money in the county treasury by that date, the officer



	shall deposit the money in the county treasury as soon as possible, but not later than the fifth regular business day after the date that the money is collected. (Requirement was 3rd regular business day prior to statute amendment effective September 1, 2011.) Written procedures should be established for all the responsibilities of County Clerk's personnel in order to strengthen the office's internal control and improve efficiency. (This is especially critical for those responsible for financial activities such as receipting and depositing funds as well as those who assess fees.) These procedures and the employees' adherence to them in the performance of their work should be periodically reviewed by the appropriate supervisory staff in order to effectively maintain good internal control.
Cause: (Describe the cause of the condition if possible)	Recommended accounting procedures for computer receipts not consistently followed. Incomplete controls over the receipting process. Retention policy not consistently followed.
Effect: (Describe or quantify any adverse effects)	Prevents potential assertion that monies were paid and refund due. Payments may be stolen, misplaced, lost or inaccurately posted. Loss of County and State funds
Recommendation: (Describe corrective action)	Receipt procedures should provide that: • All copies of voided receipts should be retained, clearly marked "void" and affixed with reason for void. Voided receipts should be reviewed and initialed by a supervisor. • All receipts should be retained the latter of Records Retention requirements or audit completion date. • Storage requirements in accordance with Dallas County Code Sec. 98-63 should be followed consistently to allow the location of computer receipts transferred to the Records Center. • Policy and procedures manual should be developed for cash handling responsibilities and training of current cash handling procedures reinforced. • Management should periodically review system reports and daily work for accuracy and staff compliance to established policies and procedures. Other control recommendations: • The payment drop box should indicate what type of payments can and cannot be placed in the box. The sign should clearly note that personal checks are not accepted and that cash payments should only be made in person directly to the cashier and not in the box. • All outstanding NSF checks should be flagged in the CR mainframe system. • Outstanding NSF checks should be reversed from the CR mainframe system and adjusted on the daily deposit reducing previously reported revenue within 90 days of submission of complaint letter to the District Attorney. \$30 returned check fee should be assessed for each returned check. Communicate requirement for all receipt payment types as part of receipting / depositing process in the new Adult Case Management System (ACMS). Consider system requirements for ACMS to include complete viewable audit trails of all adjustments processed (before / after change). Consider creation of a separate standard daily, weekly, and/or monthly report capturing all adjustment activity.



Responsible Department or Organization:	County Clerk				
Management's Response:	☐ Agree	☐ Disagree	Respondent:	Anita Saul-Turner, Financial Administrator	Date: 4/15/2014
Comments:	Official records were maintained in the building in a secured site on another floor. That space became unavailable. Records were sent for safekeeping off-site. Those off-site records could not be located at the time of the audit. Some of the records were located in other areas of record storage, but were not retrieved until several months after the audit conclusion. There is a sign that has been placed outside of the drop box to specify cash is not accepted.				
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration				



Finding Number: 11.CC.01.04
Date: January 22, 2013
Audit: County Clerk Criminal Audit FY 2010- 2011
Auditor(s) Assigned: NH

Finding:	Case Judgment: A review of 100 cases with final case judgment entered during fiscal years 2010 thru 2011 revealed: • Five cases without assessment of Indigent Defense Fee code #38 for \$2 • One case without assessment of TCLEOSE Fee code #57 for .10¢ • One case without assessment of Judicial Salary Fee code #96 for \$15 • One case incorrectly assessed Child Safety Fund Fee code #28 for \$25 instead of Local Crime Stoppers Program fee code #72 • One case without assessment of a \$50 Warrant Fee Status: Warrant fee now assessed. • Five cases with court costs assessed using the wrong fee schedule: • One case without assessment of State Traffic Fine code #92 for \$30 • One case without assessment of Drug Court Cost code #13 for \$50 • One illegal parking violation case assessed using Rules of Road schedule • Two cases assessed using the wrong offense date parameters • One case with \$25 assessments for both Delinquent Payment Fee code #70 and Time Payment Fee code #84 (both fee codes are a time payment fee). • One case with credit for time served on a capias pro fine (CPF) not entered to the CR mainframe system. CRIN reflects a balance due. Status: Court updated CRIN to reflect credit amount. • One case without assessment of Jury Fee code #34 for \$20 (verdict by jury) • Four cases with balances due. However, no CPF's have been issued. • Six cases on On-Base with the defendant's social security number visible on warrants or bonds. Status: Social security numbers were redacted once brought to criminal manager's attention.
Workpaper Reference: (or other method by which finding was identified)	WP #5- Case Judgment Mainframe judicial system AIS OnBase
Condition: (Describe the current condition)	When the judge renders a judgment of guilty or deferred adjudication on a case, the Criminal court clerks will assess the court cost and fine to each case. The court clerks enter two letters in the disposition screen to indicate judgment type: "JG" – Judge; "JR" – Jury; "MG" – magistrate; and, "VG" – visiting judge. The fee schedules are updated in CRAM system (Forvus). The court clerks will access the CRAM system with the proper fee schedule selected consistently (occasional exceptions noted). CRAM assessments populate automatically depending on offense, offense schedule selected, offense code and date of offense. Schedules in the CRFE tables contain errors in effective and end dates of various fee codes and offense applicability. Two court costs (time payment fees and graffiti/aerosol



	fees) have been duplicated in the CRFE tables. Statutes require additional special assessments on certain offenses. For court costs not flagged with an 'X' as standard in the CRFE tables, the clerks are required to mark an 'X' next to each additional fee code needed in the assessment. Specific codes that are assessed manually within CRAM as applicable include: warrant fees; court appointed attorney fees; jury fees; other miscellaneous fees; and, installment/time payment fees. When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the Criminal section operations manager (in conjunction with IT Services assistance in programming/mapping changes) will update the fee schedules in the CRAM system (CRFE table by offense schedule). Defendants are given an assessment sheet of the court cost and fine total due. If any credit is given on a case, a comment will be noted on the assessment sheet and deducted from the total amount due. The court clerk will update CRIN with the credit amount once completed. The Collections section will administer community service when a defendant is indigent. Once notice is received that the defendant completes community service, the Collections section will update CRIN (Forvus) with the credit amount. Unpaid cases are initially assigned to the County Clerk's Collections section to establish payment plans for collecting fines and court costs due. If collection is not successful, the case is returned to the court for issuance of a <i>capias pro fine</i>.
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge's orders, Commissioners Court orders, Attorney General opinions, etc. Quality control processes should be implemented with ongoing review by management. System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments.
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of system edit to prevent assessment in excess of statutorily authorized amount CRFE table errors including incomplete CRFE table updates for various schedules when Consolidated Court Costs enacted effective January 1, 2004. Inadequate quality assurance controls Incomplete automation in the fee assessment process including for assessments for offense charge reductions.



Effect: (Describe or quantify any adverse effects)	Over-assessment and under-assessment of court costs to defendants Over or under distribution of various court costs to the County or State Incorrect or incomplete fee assessments Inaccurate receivable records Personal information not secured properly				
Recommendation: (Describe corrective action)	Assessment and payment posting procedures should include: • Assessment, collection, and prorating of court costs, fines, and fees monitored for compliance with applicable state laws including Code of Criminal Procedure Chapter 102 and Local Government Code Chapter 133, Judge's orders, Commissioners court orders, and applicable fee schedules based on the offense date, offense code, offense Class, and offense type for criminal offenses. • Care taken in recording all elements of the assessments and receipt correctly to the proper accounts. • Supervisor periodic review of assessments for appropriateness and completeness and affirm updated schedules used by clerks. • Staff should be provided additional training on the assessment process. Corrections (within statutory guidelines) should be processed for assessment errors including refunds issued as appropriate and adjustments reported to the County Treasurer for inclusion on the next State quarterly report. Misdemeanor schedules should be updated. System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS). Processing of financial transactions should reflect proper segregation of duties (e.g. cashier should be able to add additional charges, but not decrease or delete assessments).				
Responsible Department or Organization:	County Clerk				
Management's Response:	☐ Agree	☐ Disagree	Respondent:		Date:
Comments:					
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration				



Finding Number: 11.CC.01.05
Date: January 22, 2013
Audit: County Clerk Criminal Audit FY 2010- 2011
Auditor(s) Assigned: NH

Finding:	Disbursements/Posting: A review of twenty Special Fund (Fund 501) disbursements and fifty Trust Fund (Fund 502) disbursements issued during fiscal years 2010 thru 2011 revealed: <u>Special Fund (Fund 501)</u> - One special fund check was not posted to CRIN; the money was incorrectly receipted to fee code 31. Status: Receipt posting was corrected. However, the disbursement remains unposted. - One special fund check number was posted incorrectly to CRIN. - Assessments are not recorded to Special Fund fee code #15 for overpayments resulting in negative adjusted balances reflected on CRIN. <u>Trust Fund (Fund 502)</u> - Two disbursement postings could not be verified - One case was not located on AIS or the mainframe (case possibly expunged) - One case was not locate on AIS - Twenty-four of the 50 cases without comments recorded to JI66 regarding the disbursement. - Cash bonds on AIS with multiple disbursements processed (partial refund and partial disbursement for application to bond court costs and/or bond fines) reflect the appropriate available bond balance but fail to reflect details of both disbursements. - Instances of cancelled Fund 502 checks not updated to AIS resulting in negative cash bond balances reflected. <u>Trust Fund (Fund 502) Overpayments</u> - Sixty-one duplicate disbursements or overpayments totaling \$46,943 were processed by the Bond Forfeiture section from 2008 through August 2011: 22 of the 61 (36.1%) duplicate/overpayments were repaid to the County in full after the party received notification of overpayment from the County Clerk. - Instances of cash bond balances on AIS not reflecting recovery of overpayments. - Six of the 61 (9.8%) duplicate/overpayments were paid back by the surety or defendant to the County for the amount requested (balance remains) by the County Clerk. Reimbursement request did not accurately account for the administrative fees withheld prior to statutory change effective 9/1/2008. - Seven of the 61 (11.5%) parties overpaid were placed on payment plans with limited or no amounts repaid. - Partial payments not reflected on AIS. 11 of the 61 (18%) parties overpaid were appropriately referred to the District Attorney's office for filing a civil suit to collect. Three individuals repaid through a justice of the peace court.
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	▪ One additional individual was inaccurately referred to the District Attorney for collection. Disbursement posting errors on AIS resulted from errors on the preliminary disbursement files submitted for processing for two separate bonds on the same individual. AIS balances are incorrect and give the appearance of an overpayment in error. ○ Two of the 61 (3.3%) duplicate cash bond disbursements are non-collectible; payee is deceased. ○ 13 (21.3%) additional duplicate cash bond disbursements with balances dues (only one with partial payments) have not been referred to the DA or placed on a payment plan. ▪ One of the 13 cash bonds is reflected as repaid on AIS; however, documentation to support the repayment was not provided. Status: \$19,688 has been recovered.
Workpaper Reference: (or other method by which finding was identified)	WP #7 (501 Special Fund) WP #8 (502 Trust Fund) Oracle Accounts Payable AIS Mainframe criminal courts system
Condition: (Describe the current condition)	Fund 501 (Special Fund) Disbursement: When an overpayment on a case exists, the funds are posted / receipted to Special Fund fee code 15. Infrequently, a corresponding assessment may be recorded resulting in the adjusted costs balance on CRIN to incorrectly reflect a negative amount. For overpayments noted or on request, the cashier completes a Special Fund refund form (entering the case number and amount to be refunded); the defendant signs the completed form. A 501 Special Fund form is not submitted for any amounts under \$10 unless the defendant makes a request. The Special fund form is sent to the Trust/Accounting section of County Clerk for processing. The Trust & Accounting section include the required refund information on the Fund 501 pre-disbursement file located on the Samba drive. A spreadsheet listing all the requested refunds is sent to the Internal Audit section for review and approval; the approved list is forwarded to Accounts Payable (AP) for processing in the Oracle AP application. The Treasurer's office will generate a preliminary check register for final approval by Trust & Accounting. Once final approval is received, the checks are printed and issued and remitted to the payee by the County Treasurer. The final check register (which includes the check number, payee, case number, and amount) is emailed from the County Treasurer to the criminal cashier supervisor who is responsible for posting the disbursement check number to CRIN to reflect that the disbursement was made on the case. Other Special Fund checks issued on criminal cases include transfers to offset credit card chargebacks. The criminal cashier supervisor is notified by the Treasurer's office when credit card chargebacks are received. The chargebacks are investigated by the criminal cashier supervisor. The criminal cashier supervisor looks up the case in the CR mainframe system, reverses the payment as originally receipted and transfers the money to the Special Fund fee code 15. The criminal cashier supervisor sends a Chargeback Reimbursement



Request Form to the Trust and Accounting section. The Trust and Accounting section processes the request form as part of the daily special fund disbursement file processed through the Samba drive. A reimbursing check is generated payable to the Credit Card Chargeback Account as funds have been withheld by the banking industry.

County Clerk's office does not reconcile Special Fund activity to the general ledger or to the bank. The County Clerk's office relies on the County Treasurer for bank reconciliations. No standard procedures are established to conduct annual review of case balances and resolve as appropriate.

Fund 502 (Trust Fund) Disbursement: Except in limited instances, cash bonds are receipted by the Sheriff's Bail Bond section in AIS. Once the defendant complies with all conditions (including court appearances) of the cash bond, the cash bond is released by an order of the court. The court may order the cash bond to be refunded to the surety or defendant or applied to outstanding court costs and fine on the criminal case. The court may also find that the defendant failed to comply with conditions of the cash bond and order the bond to be forfeited and applied to bond court costs and/or bond fine.

Orders are sent to the Bond Forfeiture section for processing as directed by the court. The Bond Forfeiture section includes the required refund information on the Fund 502 pre-disbursement file located on the Samba drive. A spreadsheet listing all the requested refunds and the court orders are sent to the Internal Audit section for review and approval; the approved list is forwarded to Accounts Payable (AP) for processing in the Oracle AP application. The court orders are returned to the Bond Forfeiture section. The Treasurer's office will generate a preliminary check register for final approval by the Bond Forfeiture section. Once final approval is received, the checks are printed and issued to the payee. The final check register (which includes the check number, payee, case number, bond receipt number, and amount) is emailed to the Bond Forfeiture (BF) supervisor. Once the check is disbursed, AIS is updated systematically with the check number, check date, payee, payee address, and amount. AIS is not systemically updated with disbursement information if multiple cases are on one check (payable to the County Clerk) that are to be applied to court costs and/or fines or bond court costs and/or bond fines. Limited manual updates to the AIS cash bond tab are recorded by the BF staff due to restricted manual input functionality. Automated (emailed to assigned group) AIS report (AIS Overage Report) providing notification of duplicate payments occasionally includes reporting errors. For payments to be applied to assessments for court costs and/or fine or bond court costs and/or bond fine, a computer receipt is issued from the CR mainframe system by the Criminal section cashiers.

County Clerk's office does not reconcile Trust Fund cash bond activity to the general ledger, AIS, or to the bank. The County Clerk's office relies on the County Treasurer for bank reconciliations. No standard procedures are established to conduct annual review of case balances and resolve as appropriate.



Criteria: (Describe the optimal condition)	Best practices regarding special/trust fund control procedures, banking safeguards, and accounting recognition require that: • All disbursements and cancellations should be timely and accurately posted to all relevant systems: the mainframe system, AIS, and Oracle AP. • Assigned cash handling duties are separated. • Case balances should be reviewed on a periodic basis and disbursements made to the appropriate parties in a timely manner. • All checks should be accounted for, issued to the proper payee for the correct amount in a timely manner, and reference the relevant case information. • Fund balances and subsidiary ledgers must be reconciled against control records (GL and bank statements) to safeguard funds and improve reporting accuracy. • Supervisory verification of all cash transactions (receipts or disbursements) and accurate codes should be consistent and evidenced on subsidiary reconciliations.
Cause: (Describe the cause of the condition if possible)	Clerical error Complex process and incomplete documentation Non-integrated financial systems Original receipts for payments returned as NSF inconsistently reversed and reapplied to Special Fund 501
Effect: (Describe or quantify any adverse effects)	Understated receivables reflected on business management system Financial records are not accurately stated. Mainframe shows balances available for refund in error. Duplicate refund checks issued. Additional refunds may be issued in error. Potential revenue loss for Dallas County. Limited reconciliation: • Undetected posting errors resulting in potential for overpayment and unrecoverable losses. • Additional staff time to research and correct posting errors.
Recommendation: (Describe corrective action)	Disbursement (including posting of disbursements) should include: • All checks issued or canceled should be posted accurately and timely to the mainframe and AIS. • Any correcting disbursements/cancellations should be posted with the current date in order to ensure subsequent reports reflect the corrections. • Supervisory personnel should review disbursement posting and other disbursement activity. • Automated process should be reviewed with IT Services and updated (if needed) to eliminate duplicate checks issued. All processes should be documented. • Reports such as AIS Overage Report and Cash Bond Daily Report should be reviewed timely by department to identify any issues with automated processes. • Verification of available funds prior to processing disbursement requests. A funding source should be identified for unrecovered overpayments. Consult with DA on applicability of Local Government Code, Sec. 154.025 for withholding indebtedness from other payments that the overpaid parties may receive from the County.



	A management plan including reconciling GL and bank account should be developed and implemented. In anticipation of the pending migration from the CR mainframe system, we recommend concerted effort be made to correct outstanding issues. County Clerk action will improve the accuracy of migrated data and impact staff efficiencies during and after implementation.				
Responsible Department or Organization:	County Clerk				
Management's Response:	☐ Agree	☐ Disagree	Respondent:		Date:
Comments:					
Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration		



Finding Number: 11-CC-01-06a
 Date: January 22, 2013
 Audit: County Clerk Criminal Audit FY 2010- 2011
 Auditor(s) Assigned: NH

Finding:	Fee Assessment – Fees for Service by Peace Officer (Fee code 12), Special Fund (Fee code 15), Public Defender Fee (Fee code 21), and Court Appointed Attorney Fee (Fee code 22) <u>Fee code #12 (fees for service by peace officer)</u> A sample review of ACL analysis/extract of four (total population 957 assessments) fee code #12 assessments during fiscal years 2010 and 2011 revealed: • One fee code #12 assessment for citation issuance by University Park for \$20 rather than \$5 • One case incorrectly assessed fee code #12 for \$150 instead of fee code #21 (public defender fee) <u>Fee code #21 (public defender fee)</u> A sample review of ACL analysis/extract of ten (total population 9565 assessments) fee code #21 assessments during fiscal years 2010 and 2011 revealed: • One case without the court appointed public defender information updated in JI66. • One case on OnBase had the defendant's social security number (SSN) visible on a warrant. Status: SSN was redacted once brought to criminal court operations manager's attention. <u>Fee code #22 (court appointed attorney fee)</u> A sample review of ACL analysis/extract of five (total population 3483 assessments) fee code #22 assessments during fiscal years 2010 and 2011 revealed: • One case without the court appointed attorney request locatable on OnBase. Court appointment information is reflected on JI66. • One case without the court appointed attorney information updated in JI66. • One case incorrectly assessed fee code #22 for \$500 instead of fee code #21 (public defender fee) for \$500 <u>Fee code #15 (Special Fund)</u> A sample review of ACL analysis/extract of sixteen (total population 192 assessments) fee code #15 assessments during fiscal years 2010 and 2011 revealed: • One case reflecting duplicate issuance of a Special Fund 501 check for \$34. Status: Both checks have been cancelled (stale dated). CRIN does not reflect check cancellation. • One case with an incorrect assessment to fee code #15 for \$10 instead of fee code #50 (clerk fee miscellaneous) for an amended occupation driver license (ODL) for \$10. • Two cases (12.5%) with incorrect assessments to fee code #15 for \$215 and \$245 respectively instead of the standard court cost assessment distribution for non-
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	disclosure cases. • Seven (43.75%) of the 16 cases sampled with money in the Special Fund pending refund. • One case with an incorrect assessment to fee code #15 for \$150 instead of fee code #21 (public defender fee) for \$150. • 78 (40.6%) of the 192 fee code #15 assessments totaling \$263.25 were for amounts \$10 or less.
Workpaper Reference: (or other method by which finding was identified)	Workpapers related to ACL extractions: WP #11d Fee Code #12 WP #11e Fee Code #21 WP#11h Fee Code #22 WP #11i Fee Code #15 and Oracle Accounts Payable Mainframe judicial system OnBase
Condition: (Describe the current condition)	When judgment of guilty or deferred adjudication is rendered, the criminal court clerks assess the court costs and fine to each case. The court clerk enters the disposition information. The court clerks enter two letters in the disposition screen to indicate judgment type: "JG" – Judge; "JR" – Jury; "MG" – magistrate; and, "VG" – visiting judge. On occasion, a note is made of jury waived in the general comments section of the disposition screen. The court clerks will access the CRAM system (CR mainframe application) to select the proper fee (occasional exceptions noted). CRAM assessments populate automatically depending on offense, offense schedule selected, offense code and date of offense. Schedules in the CRFE (criminal fee) tables contain errors in effective and end dates of various fee codes and offense applicability. Statutes require additional special assessments on certain offenses. For court costs not flagged with an 'X' as standard in the CRFE tables, the criminal court clerks are required to mark an 'X' next to each additional fee code needed in the assessment. Codes that are assessed manually within CRAM include: warrant fees; court appointed attorney fees; local crime stopper program fees; jury fees; other miscellaneous fees; and, installment/time payment fees (most time payment fees are added through an automated process). Jail time served credit, community service credit, and probated/waived amounts are also entered by the criminal court clerks. When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the criminal courts operations manager (in conjunction with IT Services assistance in programming/mapping changes) is responsible for updating the fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge's orders, Commissioners Court orders, Attorney General opinions, etc. According to Code of Criminal Procedure, § 42.12, Section 11(a) (11), "Reimburse the county in which the prosecution was instituted for compensation paid to appointed counsel for defending the defendant in the case, if counsel was appointed, or if the defendant was



	represented by a public defender's office, in an amount that would have been paid to an appointed attorney had the county not had a public defender's office." Fees for services of peace officers should be assessed in accordance with Code of Criminal Procedure, § 102.011. Quality control processes should be implemented with ongoing review by management. System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments.
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of system edit or CRFE table set-up to prevent assessment in excess of statutorily authorized amount. CRFE table errors including incomplete CRFE table updates for various schedules when Consolidated Court Costs enacted effective January 1, 2004. Inadequate quality assurance controls Incomplete automation in the fee assessment process including for assessments of offense charge reductions.
Effect: (Describe or quantify any adverse effects)	Incorrect distribution of funds to Dallas County and the State of Texas requiring additional time to correct posting errors. Personal information not secured properly Refunds due not remitted
Recommendation: (Describe corrective action)	Assessment and payment posting procedures should include: • Assessment, collection, and prorating of court costs fines, and fees monitored for compliance with applicable state laws including Code of Criminal Procedure Chapters 42 and 102 and Local Government Code Chapter 133, Judge's orders, or Commissioners Court orders and applicable fee schedules based on the offense date and offense type for criminal offenses. • Care taken in recording all elements of the assessments and receipt correctly to the proper accounts. • Supervisor periodic review of assessments for appropriateness and completeness. A management plan should be developed and implemented to periodically review amounts pending in the special fund in order to clear old items on disposed cases. Corrections (within statutory guidelines) should be processed for assessment errors including refunds issued as appropriate. System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS). Processing of financial transactions should reflect proper segregation of duties (e.g. cashier

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	should be able to add additional charges, but not decrease or delete assessments).				
Responsible Department or Organization:	County Clerk				
Management's Response:	☐ Agree	☐ Disagree	Respondent:		Date:
Comments:					
Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration		



Finding Number: 11-CC-01-06b
Date: January 22, 2013
Audit: County Clerk Criminal Audit FY2010 thru FY2011
Auditor(s) Assigned: NH

Finding:	Fee Assessment – Jury Fee (Fee code 34) A review of ACL analysis/extract of fee code 34 (Jury Fee) assessments during fiscal years 2010 and 2011 revealed: • Nine (100% of population matching criteria – fee code #34 not equal to \$20) cases with fee code 34 assessments for an amount not equal to the statutorily approved \$20: ○ Six jury cases with \$25 assessed rather than \$20 ○ Two jury cases with \$5 assessed rather than \$20 ○ One \$10 constable fee assessed but recorded in error to a jury fee • A sample review of five out of 264 cases with jury fee assessments revealed: ○ One (20%) out of the five cases assessed a \$20 jury fee in error. Fees totaling \$250 for a non-disclosure filing were incorrectly assessed to jury fees and other miscellaneous fees.
Workpaper Reference: (or other method by which finding was identified)	WP# 11j FC 34 not \$20 ACL analysis
Condition: (Describe the current condition)	When judgment of guilty or deferred adjudication is rendered, the criminal court clerks assess the court costs and fine to each case based on the offense, offense code, and offense date. The court clerk enters the disposition information. The court clerks enter two letters in the disposition screen to indicate judgment type: “JG” – Judge; “JR” – Jury; “MG” – magistrate; and, “VG” – visiting judge. On occasion, a note is made of jury waived in the general comments section of the disposition screen. The court clerks will access the CRAM system (CR mainframe application) to select the proper fee code (occasional exceptions noted). CRAM assessments populate automatically depending on offense, offense schedule selected, offense code and date of offense. Schedules in the CRFE tables contain errors in effective and end dates of various fee codes and offense applicability. Statutes require additional special assessments on certain offenses. For court costs not flagged with an ‘X’ as standard in the CRFE tables, the criminal court clerks are required to mark an ‘X’ next to each additional fee code needed in the assessment. Codes that are assessed manually within CRAM include: warrant fees; court appointed attorney fees; jury fees; other miscellaneous fees; and, installment/time payment fees (most time payment fees are added through an automated process). Jail time served credit, community service credit, and probated/waived amounts are also entered by the criminal court clerks. When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the criminal courts operations manager (in conjunction with IT Services assistance in programming/mapping changes) is responsible for updating the fee schedules in the CRAM system (CRFE table by offense schedule).



Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge's orders, Commissioners Court orders, Attorney General opinions, etc. According to Code of Criminal Procedure, § 102.004 (a) and (c), a defendant convicted by a jury in a county court, a county court at law, or a district court shall pay a jury fee of \$20. "Conviction" has the meaning assigned by Section 133.101, Local Government Code. Quality control processes should be implemented with ongoing review by management. System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments.
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of system edit to prevent assessment in excess of statutorily authorized amount Lack of quality assurance controls Incomplete automation in the fee assessment process
Effect: (Describe or quantify any adverse effects)	Over-assessment and under-assessment of court costs to defendants. Incorrect distribution of funds to Dallas County and State of Texas requiring additional time to correct posting errors. Incorrect or incomplete fee assessments / recording
Recommendation: (Describe corrective action)	Assessment and Payment posting procedures should include: • Assessment, collection, and prorating of court costs fines, and fees monitored for compliance with applicable state laws including Code of Criminal Procedure Chapter 102 and Local Government Code Chapter 133, Judge's orders, or Commissioners Court orders and applicable fee schedules based on the offense date and offense type for criminal offenses. • Care taken in recording all elements of the assessments and receipt correctly to the proper accounts. • Supervisor periodic review of assessments for appropriateness and completeness. Corrections (within statutory guidelines) should be processed for assessment errors including refunds issued as appropriate and adjustments reported to the County Treasurer for inclusion on the next State quarterly report. System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS). Processing of financial transactions should reflect proper segregation of duties (e.g. cashier should be able to add additional charges, but not decrease or delete assessments).
Responsible Department or Organization:	County Clerk

County Auditor



Dallas County, Texas

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



Finding Number: 11-CC-02-06c
Date: January 22, 2013
Audit: County Clerk Criminal Audit FY2010 thru FY2011
Auditor(s) Assigned: NH

Finding:	Fee Assessment – Fees for Time Payment Fee (Fee code 84) and Delinquent Payment Fee (Fee code 70) A review of ACL analysis/extract of 23,176 fee code 84 (\$25 time payment fee - TPF) assessments during fiscal years 2010 and 2011 revealed: • 50 of 23,176 fee code 84 assessments recorded to reference (sequence / assessment) number one (includes eight added through the automated batch process). Time payment fees are not eligible for assessment until on or after the 31st day after the date of judgment and should be added when authorized as a separate / new assessment (reference / sequence) number and not part of the original case assessments under reference / sequence number one. • 18,691 of 23,176 fee code 84 assessments added through the automated batch process Sample review of ten cases for appropriateness (not paid within 30 days after date of judgment) of the \$25 time payment fee (code 84) assessment revealed: • Two cases with manual assessment of the TPF several months after delinquency • One case with manual assessment of the TPF approximately two years after delinquency A review of ACL analysis/extract of 1812 fee code 70 (\$25 delinquent payment fee) assessments during fiscal years 2010 and 2011 revealed: • 1708 (94.3%) out of 1812 cases with fee code 70 assessments also have fee code 84 assessments. ◦ A sample review of five cases revealed three (60%) with payments for both \$25 assessments. • 1808 (99.8%) of the 1812 cases with fee code assessments were on Class C misdemeanor violations or charge reductions to Class C misdemeanor.
Workpaper Reference: (or other method by which finding was identified)	WP# 11b and 11k ACL analysis
Condition: (Describe the current condition)	When judgment of guilty or deferred adjudication is rendered, the criminal court clerks assess the court costs and fine to each case based on the offense, offense code, and offense date. The court clerk enters the disposition information. The court clerks enter two letters in the disposition screen to indicate judgment type: "JG" – Judge; "JR" – Jury; "MG" – magistrate; and, "VG" – visiting judge. The court clerks will access the CRAM system (CR mainframe application) to select the proper fee code (occasional exceptions noted). CRAM assessments populate automatically depending on offense, offense schedule selected, offense code and date of offense. Schedules in the CRFE tables contain errors in effective and end dates of various fee codes and offense applicability. Two court costs (time payment fees and graffiti/aerosol fees) have been duplicated in the CRFE tables.



	Statutes require additional special assessments on certain offenses. For court costs not flagged with an 'X' as standard in the CRFE tables, the criminal court clerks are required to mark an 'X' next to each additional fee code needed in the assessment. Codes that are assessed manually within CRAM include: warrant fees; court appointed attorney fees; jury fees; other miscellaneous fees; and, installment/time payment fees (Most time payment fees are added through an automated process created by IT Services in 2010. Manual assessments are required when the automated process fails to add the \$25 time payment on the 31st date after judgment). Additional/subsequent manual assessments are recorded to cases as part of reference (sequence) number one without a separate/traceable date resulting in distorted aging of receivables. An automated batch job process was implemented in 2010 to create a \$25 time payment fee (Code 84) assessment without user involvement. Trigger for batch job is balance due on 31st day after date of judgment. Time payment fee assessments can still be manually added by authorized users. The \$25 delinquent payment fee (Code 70) is manually added to Class C misdemeanor cases albeit no statutory authority found. When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the criminal courts operations manager (in conjunction with IT Services assistance in programming/mapping changes) is responsible for updating the fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Commissioners Court orders, Attorney General opinions, etc. LOCAL GOVERNMENT CODE, § 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. Quality control processes should be implemented with ongoing review by management. System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments.
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of system edit or CRFE table set-up to prevent assessment of in excess of statutorily authorized amount. Lack of quality assurance controls Incomplete automation in the fee assessment process



Effect: (Describe or quantify any adverse effects)	Incorrect distribution of funds to Dallas County and the State of Texas requiring additional time to correct posting errors. Unauthorized fees charged to defendants.				
Recommendation: (Describe corrective action)	Assessment and payment posting procedures should include: • Assessment, collection, and prorating of court costs fines, and fees monitored for compliance with applicable state laws including Code of Criminal Procedure Chapter 102 and Local Government Code Chapter 133, Judge's orders, or Commissioners Court orders and applicable fee schedules based on the offense date and offense type for criminal offenses. • Care taken in recording all elements of the assessments and receipts correctly to the proper accounts. • Supervisor periodic review of assessments for appropriateness and completeness. • \$25 time payment fee (code 84) not assessed until on or after the 31st date after judgment if balance not paid in full or credited. Fee Code 70 should be removed from the CRFE table or end dated. Corrections (within statutory guidelines) should be processed for assessment errors including refunds issued as appropriate and adjustments reported to the County Treasurer for inclusion on the next State quarterly report. System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS). Management should test the current automated time payment fee assessment process for accuracy, completeness, and appropriateness. Processing of financial transactions should reflect proper segregation of duties (e.g. cashier should be able to add additional charges, but not decrease or delete assessments).				
Responsible Department or Organization:	County Clerk Criminal Section				
Management's Response:	☐ Agree	☐ Disagree	Respondent:		Date:
Comments:					
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration				



Finding Number: 11-CC-01-06d
Date: January 22, 2013
Audit: County Clerk Criminal Audit FY2010 thru FY2011
Auditor(s) Assigned: NH

Finding:	Fee Assessment – Child Safety Fee (Fee code 28) and Local Crime Stoppers Fee (Fee code 72) A sample review of ACL analysis/extract of thirty fee code #28 (child safety fee) assessments during fiscal years 2010 and 2011 revealed: • 30 (100% of population matching criteria – non-traffic offense or traffic violation not occurring within a school zone or while passing a school bus) cases incorrectly assessed fee code #28 for \$25 instead of fee code #72. A review of ACL analysis/extract of 13,439 fee code #72 (local crime stoppers fee) assessments during fiscal years 2010 and 2011 revealed: • Nine (0.07%) out of 13,439 cases with fee code #72 assessments for an amount not equal to the statutorily approved amount of not to exceed \$50 for misdemeanor offenses. ◦ Amounts ranged from \$60 to \$230 • One case with standard court costs incorrectly removed from assessments resulting in a negative adjusted court costs balance reflected. • Two cases with fee code #72 assessed incorrectly on Class C reductions. ◦ One of the two cases with fee code #77 (State Consolidated Court Costs) incorrectly assessed for \$83 instead of \$40
Workpaper Reference: (or other method by which finding was identified)	WP# 11a FC #28 & #72 WP# 11c FC #72 ACL analysis
Condition: (Describe the current condition)	When judgment of guilty or deferred adjudication is rendered, the criminal court clerks assess the court costs and fine to each case based on the offense, offense code, and offense date. The court clerk enters the disposition information. The court clerks enter two letters in the disposition screen to indicate judgment type: “JG” – Judge; “JR” – Jury; “MG” – magistrate; and, “VG” – visiting judge. The court clerks will access the CRAM system (CR mainframe application) to select the proper fee code (occasional exceptions noted). CRAM assessments populate automatically depending on offense, offense schedule selected, offense code and date of offense. Schedules in the CRFE tables contain errors in effective and end dates of various fee codes and offense applicability. Statutes require additional special assessments on certain offenses. For court costs not flagged with an ‘X’ as standard in the CRFE tables, the criminal court clerks are required to mark an ‘X’ next to each additional fee code needed in the assessment. Codes that are assessed manually within CRAM include: warrant fees; court appointed attorney fees; local crime stopper program fees; jury fees; other miscellaneous fees; and, installment/time payment fees (most time payment fees are added through an automated process).



	When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the criminal courts operations manager (in conjunction with IT Services assistance in programming/mapping changes) is responsible for updating fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge's orders, Commissioners Court orders, Attorney General opinions, etc. According to Code of Criminal Procedure, § 42.12, Section 11 (a) (18) "make one payment to the compensation to victims of crime fund in an amount not to exceed \$50 if the offense is a misdemeanor" Quality control processes should be implemented with ongoing review by management. System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments.
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of system edit or CRFE table set-up to prevent assessment in excess of statutorily authorized amount. Lack of quality assurance controls Incomplete automation in the fee assessment process
Effect: (Describe or quantify any adverse effects)	Over-assessment of court costs to defendants Incorrect distribution of funds to the Local Crime Stoppers Program Incorrect fee assessments/recording
Recommendation: (Describe corrective action)	Assessment and Payment posting procedures should include: • Assessment, collection, and prorating of court costs fines, and fees monitored for compliance with applicable state laws including Code of Criminal Procedure Chapters 42 and 102 and Local Government Code Chapter 133, Judge's orders, or Commissioners Court orders and applicable fee schedules based on the offense date and offense type for criminal offenses. • Care taken in recording all elements of the assessments and receipt correctly to the proper accounts. • Supervisor periodic review of assessments for appropriateness and completeness. Corrections (within statutory guidelines) should be processed for assessment errors including refunds issued as appropriate. System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS). Processing of financial transactions should reflect proper segregation of duties (e.g. cashier should be able to add additional charges, but not decrease or delete assessments).

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Responsible Department or Organization:	County Clerk				
Management's Response:	☐ Agree	☐ Disagree	Respondent:		Date:
Comments:					
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration				



Finding Number: 11-CC-01-06e
Date: January 22, 2013
Audit: County Clerk Criminal Audit FY 2010- 2011
Auditor(s) Assigned: NH

Finding:	Fee Assessment – Sheriff Fees (Fee code 35) A sample review of ACL analysis/extract of sixty (total population 76,602 assessments) fee code #35 (sheriff fees) assessments during fiscal years 2010 and 2011 revealed: • Eight cases without assessment of a \$50 warrant fee; a warrant was issued. • One case with a duplicate assessment of warrant fees totaling \$110 added to court costs. • One case incorrectly assessed fee code #35 for \$500 instead of fee code #61 (fine). Status: Corrected. • One case with assessment of four \$50 warrant fees, only three warrants were issued • Six cases (10%) on OnBase have the defendant's social security number (SSN) visible on a warrant. Status: SSN was redacted once brought to criminal court operations manager's attention. • One case with issuance of two additional warrants; warrants are not located on OnBase. A review of report R07146 (duplicate assessment report) revealed forty-three cases with duplicate assessments totaling \$2,260 to both fee codes #35 (sheriff fees) and #51 (miscellaneous sheriff fees).
Workpaper Reference: (or other method by which finding was identified)	WP# 11f ACL extraction of fee code 35 on M cases WP#11g ACL extraction of fee code 35 on cases other than M cases R07146 Duplicate Assessment report
Condition: (Describe the current condition)	When judgment of guilty or deferred adjudication is rendered, the criminal court clerks assess the court costs and fine to each case based on the offense, offense code, and offense date. The court clerk enters the disposition information. The court clerks enter two letters in the disposition screen to indicate judgment type: "JG" – Judge; "JR" – Jury; "MG" – magistrate; and, "VG" – visiting judge. The court clerks will access the CRAM system (CR mainframe application) to select the proper fee code (occasional exceptions noted). CRAM assessments populate automatically depending on offense, offense schedule selected, offense code and date of offense. Schedules in the CRFE tables contain errors in effective and end dates of various fee codes and offense applicability. Statutes require additional special assessments on certain offenses. For court costs not flagged with an 'X' as standard in the CRFE tables, the criminal court clerks are required to mark an 'X' next to each additional fee code needed in the assessment. Codes that are assessed manually within CRAM include warrant fees and other miscellaneous sheriff fees. Unpaid cases are initially assigned to the County Clerk's Criminal Collections section to establish payment plans for collecting fines and court costs due. Collection efforts on delinquent cases include warning letters and automated phone calls. If collection is not



	successful, the case is returned to the court for a show cause hearing. The Criminal Collections section request a capias pro fine (CPF) be issued for delinquent cases. A warrant fee is assessed on a case when a warrant (or CPF) is issued; the \$50 fee is assessed to sheriff fee code #35 or sheriff miscellaneous fee code #51.
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge's orders, Commissioners Court orders, Attorney General opinions, etc. Fees for services of peace officers should be in assessed in accordance with Code of Criminal Procedure, § 102.011. In accordance with state statutes and at the judge's discretion, a warrant/capias pro fine should be issued within a reasonable time frame to further enhance the clerk's collection process. Quality control processes should be implemented with ongoing review by management. System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments.
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of system edit or CRFE table set-up to prevent assessment in excess of statutorily authorized amount. Inadequate quality assurance controls especially social security confidentiality Incomplete automation in the fee assessment recording
Effect: (Describe or quantify any adverse effects)	Over-assessment or under-assessment of warrant and/or capias fees Incorrect or incomplete fee assessments Personal information not secured properly
Recommendation: (Describe corrective action)	Assessment and payment posting procedures should include: • Assessment, collection, and prorating of court costs fines, and fees monitored for compliance with applicable state laws including Code of Criminal Procedure Chapters 42 and 102 and Local Government Code Chapter 133, Judge's orders, or Commissioners Court orders and applicable fee schedules based on the offense date and offense type for criminal offenses. • Care taken in recording all elements of the assessments and receipt correctly to the proper accounts. • Supervisor periodic review of assessments for appropriateness and completeness. Corrections (within statutory guidelines) should be processed for assessment errors including refunds issued as appropriate. System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS).



	Processing of financial transactions should reflect proper segregation of duties (e.g. cashier should be able to add additional charges, but not decrease or delete assessments). Warrant and capias procedures should include • Warrants or capiases 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. • Referral to public service programs should be made when defendants are deemed unable to pay by the court of jurisdiction.				
Responsible Department or Organization:	County Clerk				
Management's Response:	☐ Agree	☐ Disagree	Respondent:		Date:
Comments:					
Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration		



Finding Number: 11-CC-01-06f
Date: January 23, 2013
Audit: County Clerk Criminal Audit FY 2010- 2011
Auditor(s) Assigned: NH

Finding:	Fee Assessments and Credits <u>Credits (probate, jail, waived, and community service):</u> A sample review of ACL analysis/extract of eighty (total population: 33,929 'update' credit records totaling \$13,416,025 and 44,082 'add' credit records totaling \$12,023,714) credits posted during fiscal years 2010 and 2011 revealed: - One case incorrectly credited as 'waived' on CRIN; the case jacket and JI66 reflect jail time was served. Status: Corrected. Court clerk adjusted credit to reflect jail time served. - One case with fee code #84 (time payment fee) for \$25 waived by the judge; however, the defendant made multiple payments from 2008 through 2010. - One case with fee code #96 (judicial salary fee) for \$15 waived; information regarding reason for the waiver is not noted on the case jacket. - One case incorrectly credited as 'waived' on CRIN; the case jacket and paperwork reflect two (2) day jail time credit was given. - One case had the defendant's social security number (SSN) visible on Onbase. Status: SSN was redacted once brought to criminal court operations manager's attention. <u>Class C misdemeanor offense schedules:</u> A sample review of ACL analysis/extract of twenty fee code #12 (fees for service by peace officer) assessments on Class C misdemeanor offenses during fiscal years 2010 and 2011 revealed: - One case incorrectly assessed a \$200 fine for the offense of 'no seat belt child' 1st offense; maximum fine on 1st offense limited to \$25. - Two cases incorrectly assessed fee code #12 (fees for service by peace officer) for \$5 instead of fee code #35 (sheriff fees) for traffic citations issued for \$5. <u>MCL miscellaneous fee schedule:</u> A sample review of ACL analysis/extract of six (total population 139 assessments) assessments posted during fiscal years 2010 and 2011 revealed: - One case with \$225 receipted to fee code #21 (public defender fees) without corresponding assessments to fee code #21. Standard court costs were assessed on the case; however, the payment was only receipted to fee codes #21 (public defender fees) and #35 (sheriff fees). - One case with a \$25 time payment fee (fee code #84) assessed in error.
Workpaper Reference: (or other method by which finding was identified)	WP#11m ACL extraction of Credits WP#11n ACL extraction related to Class C multiple schedules WP#11o ACL extraction related to MCL schedule Mainframe judicial system



Condition: (Describe the current condition)	OnBase When judgment of guilty or deferred adjudication is rendered, the criminal court clerks assess the court costs and fine to each case based on the offense, offense code, and offense date. The court clerk enters the disposition information. The court clerks enter two letters in the disposition screen to indicate judgment type: "JG" – Judge; "JR" – Jury; "MG" – magistrate; and, "VG" – visiting judge. The court clerks will access the CRAM system (CR mainframe application) to select the proper fee code (occasional exceptions noted). CRAM assessments populate automatically depending on offense, offense schedule selected, offense code and date of offense. Schedules in the CRFE tables contain errors in effective and end dates of various fee codes and offense applicability. Statutes require additional special assessments on certain offenses. For court costs not flagged with an 'X' as standard in the CRFE tables, the criminal court clerks are required to mark an 'X' next to each additional fee code needed in the assessment. Codes that are assessed manually within CRAM include: warrant fees; court appointed attorney fees; local crime stopper program fees; jury fees; other miscellaneous fees; and, installment/time payment fees (most time payment fees are added through an automated process). Defendants are given an assessment sheet of the court cost and fine total due. If credit is given on a case, a comment will be noted on the assessment sheet and deducted from the total amount due. The criminal court clerk is responsible for updating CRIN with the jail time credit once completed and any amount waived or probated by the judge. The Criminal Collections section will administer community service when a defendant is indigent. Once the defendant completes community service, the Criminal Collections section is responsible for updating CRIN (Forvus) with the credit amount. When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the criminal courts operations manager (in conjunction with IT Services assistance in programming/mapping changes) is responsible for updating fee schedules in the CRAM system (CRFE table by offense schedule). County Clerk Criminal Department is paperless as of 2011. All documents that would be located in a case jacket are now scanned to OnBase. The case information on OnBase can be viewed by the public. Procedurally, all documents with a defendant's social security number are redacted prior to scanning to OnBase.
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge's orders, Commissioners Court orders, Attorney General opinions, etc. Credits should be properly, accurately, and timely recorded to CRIN in accordance with Judge's orders. Relevant information should be entered into the disposition docket to show the type of credits authorized given and per whom. Quality control processes should be implemented with ongoing review by management. System controls and edits should exist to prevent unauthorized or erroneous entries to



	computerized systems.		
	Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments.		
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of system edit or CRFE table set-up to prevent assessment in excess of statutorily authorized amount. Lack of system edits to prevent entry of credits in excess of court costs and/or fine balances due. Inadequate quality assurance controls Incomplete automation in the fee assessment process Incomplete automation of credits applied to cases		
Effect: (Describe or quantify any adverse effects)	Incorrect distribution of funds to Dallas County and the State of Texas requiring additional time to correct posting errors. Over-assessment or under-assessment of court costs and/or fines Personal information not secured properly		
Recommendation: (Describe corrective action)	Credit, assessment, and payment posting procedures should include: • Credits, assessment, collection, and prorating of court costs fines, and fees monitored for compliance with applicable state laws including Code of Criminal Procedure Chapters 42 and 102 and Local Government Code Chapter 133, Judge's orders, or Commissioners Court orders and applicable fee schedules based on the offense date and offense type for criminal offenses. • Care taken in recording all elements of the credits, assessments, and receipt correctly to the proper accounts and category (court cost and fine). • Supervisor periodic review of credits and assessments for appropriateness, timeliness, and completeness. Corrections (within statutory guidelines) should be processed for credit and assessment errors including refunds issued as appropriate. System modifications to further automate the credit and fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS). Key maintenance activity should be identified and system edit reports implemented to allow for supervisory review of activity (e.g., large credits, deletion or reduction assessments, backdating of transactions, negative case category (court costs or fines) balances, etc.) Processing of financial transactions should reflect proper segregation of duties (e.g. cashier should be able to add additional charges, but not decrease or delete assessments).		
Responsible Department or Organization:	County Clerk		
Management's Response:	☐ Agree	☐ Disagree	Respondent: _____ Date: _____
Comments:			
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration		



Finding Number: 11-CC-01-06g
Date: January 23, 2013
Audit: County Clerk Criminal Audit FY 2010- 2011
Auditor(s) Assigned: NH

Finding:	Fee Assessments – Bond Forfeiture Activity <u>MB Schedule:</u> A sample review of ACL analysis/extract of forty (total population 6859 assessments on 6088 bond cases) assessments during fiscal years 2010 and 2011 revealed: - Numerous instances of incomplete assessments for fee codes not flagged with an 'X' on the standard schedule 38 (95%) out of 40 bond forfeiture (BF) cases with incomplete assessment of BF court costs. - One (2.5%) out of 40 BF cases with partial duplication of BF court costs assessed. - One case with a motion for new trial (MNT) granted and bond forfeiture court costs and bond forfeiture fine assessments not adjusted on CRIN. - Eight final bond forfeiture orders are not on OnBase. - Three (7.5%) bond forfeiture assessment balances remain unpaid. - Two (5%) cases had the defendant's social security number (SSN) visible on OnBase. Status: SSN was redacted once brought to criminal court operations manager's attention. <u>Old bond forfeiture cases:</u> A sample review of ACL analysis/extract of eleven (only seven out of 4494 BF cases with negative adjusted balances on CRIN occurred in the two year audit period of FY10 thru FY11) BF cases with negative (less than zero) BF court costs or BF fine balances on CRIN as of September 30, 2011 revealed: - One case with BF court cost and BF fine paid twice from Fund 502 (by Dallas County on check 502005567 and 502006002) for an overpayment totaling \$200 posted to CRIN. Only one disbursement posted to AIS. - Ten cases with BF court costs and BF fine assessments removed from CRIN after a Bill of Review (BOR) was granted with final judgment remittitur resulting in negative adjusted balances on CRIN. Refund/remittitur checks for partial return of BF fine amounts were processed through Accounts Payable. <u>Bond Forfeiture NISI Judgments:</u> A review of 30 BF NISI judgments revealed: - Numerous instances of incomplete assessments for fee codes not flagged with an 'X' on the standard schedule 23 (76.7%) out of 30 BF cases with cases with incomplete assessment of BF court costs. - One out of 30 BF cases with \$5 recorded to fee code #98 (County Records Management fee) instead of fee code #66 (Records Management and Preservation fee).
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	Refer to separate Bail Bond Receivables report issued September 13, 2011 for additional findings including various receivable errors.
Workpaper Reference: (or other method by which finding was identified)	WP#6 NISI orders WP#11p ACL extraction related to MB schedule WP#11q ACL extraction related to old bond forfeiture cases Statutes and District Attorney opinions Bail Bond Receivables report issued on September 13, 2011 and released on December 19, 2011.
Condition: (Describe the current condition)	When a defendant fails to appear for their court date, a bond forfeiture warrant is issued on the case. The courts update the Adult Information System (AIS) and create a NISI order for the Judge to sign. Signed NISI orders and bond forfeiture warrants are scanned into ONBASE. The courts send the case information to the Bond Forfeiture department for processing. If the defendant arrives to court with a valid reason for missing their court date, the Judge will set aside the bond forfeiture. The court clerks will update AIS and FORVUS with the set aside information. The Bond Forfeiture department prepares a Citation (unless the surety has a waiver on file, in which case, no citation is issued). The Citation and signed NISI Judgment is sent to the defendant (via regular mail) and a copy of the NISI Judgment, bond and citation are served by the Sheriff/Constable office. If the surety is out of county, these items are sent via certified mail to the surety. Once the citation is returned (served/un-served by the Sheriff/Constable or delivered/undelivered by the USPS), the cost card and AIS is updated, and the cost card is placed in the box to be set for hearing. The trial Judge can issue a set aside (SETA) of the BF for any reason. Court Clerks enter SETAs in AIS and no notice is given to the BF Dept. regarding SETAs. The BF hearing is then set and a docket is typed up and mailed out to the surety/payor at least 45 days prior to the hearing date. BF Hearings are held on Tuesdays and Wednesdays, the 2nd and 3rd week, (4th week in months with 5 weeks) of each month. Bond Forfeiture judgments are processed the day prior to the hearing for accuracy. There are many factors that weigh into these judgments (i.e., re-arrest dates, date the warrant was issued / served, etc.). After the BF Hearing is held, the judgments are entered onto AIS and printed. They are then sent to the Judges to sign. Once signed Judgments are returned to the BF Dept., bill of costs (crams/assessments) are created by the BF Clerks and are mailed to the sureties/agents. Bill of Costs is printed at the counter or faxed to sureties/agents as a courtesy to a select few of the sureties/agents and is not part of standard procedure. The surety has 30 days to pay the judgment or file a Motion for New Trial (MNT). Orders for Cash Bonds that have been forfeited are presented to the cash bond clerk for processing. If an MNT is filed, it is set for hearing on a future BF Hearing Docket. If the motion is denied at the hearing, the previous judgment stands and another judgment and bill of cost is created and the surety has 30 days to pay or file an appeal. If no appeal is filed or if the appeal is affirmed, the surety has up to two years after the date of the signed final judgment to file a Special Bill of Review. If the MNT is granted for cost only, another judgment and bill of cost are created with a 30 day due date. The surety can either pay the judgment or file a supersedeas bond. If the MNT is granted as judgment against the state, the bond is discharged. The case is returned to the BF Hearing Docket as a new setting.



	The surety can file a Bill of Review (BOR), which does not hinder collection efforts (i.e., 30 days to pay costs, cut off list, etc.). If a BOR is denied, the final judgment stands. If a BOR is granted, a remittitur (refund of final {partial or full} judgment paid) is prepared by the Clerk's office and presented to the County Auditor for processing. Once a judgment is paid, the bond is discharged in AIS, and the cost card is scanned into Onbase. If a final judgment is not paid within 31 days from the date of the signed judgment and no MNT has been filed, the in-county surety is placed on the Cut-Off List issued by the BF Supervisor or Lead Clerk to the Sheriff's Dept. each Friday. The out of county Sheriff is given a 20 day extension to pay. The Sheriff Dept. will call the in-county surety and encourage them to pay by 4 p.m. to avoid being Cut-Off over the weekend and/or having to incur additional fees. If the surety does not pay the final judgment or file a supersedeas bond, the Sheriff will cut the surety off from writing bonds. If a surety has five or more unpaid judgments, the Sheriff cuts off the insurance company as well. If the judgment is not paid by the "next" Monday, an execution is issued and sent to the Sheriff's Dept. for processing / serving. Additional fees are assessed and an Abstract of Judgment is issued to the County Clerk Recording Dept. Sureties are required to make payments directly to the Sheriff's Dept. to ensure the Sheriff is able to collect their fees. Once the Sheriff has deducted their fees from the payment, a check is then issued to the County Clerk Bond Forfeiture section for the awarded / assessed bond forfeiture court costs and fine. A Release of Lien is sent to the County Clerk Recording Dept., and a copy is sent to the D.A.'s office. The bond is then discharged. Under Code of Criminal Procedure Article 22.13, the defendant and his / her sureties will be exonerated for various reasons including the incarceration of the principal in any jurisdiction in the United States no later than the 180th day after the date of the principal's failure to appear in court for misdemeanor cases. The MB schedule in the CRAM system (CRFE table by filing date range) is routinely updated by the criminal courts operations manager (in conjunction with IT Services assistance in programming/mapping changes) when the state legislature (or Commissioners Court if fees allowable within a range) increases, decreases, or repeals an existing court cost or adds a new court cost.
Criteria: (Describe the optimal condition)	Court costs, bond forfeiture fines, and fees should be assessed against the defendant/surety and collected in compliance with applicable state laws including Code of Criminal Procedure, Chapters 17 and 22, and Occupations Code Chapter 1704, Commissioners Court orders, Attorney General opinions, District Attorney opinions, etc. when ordered by the Judge. Quality control processes should be implemented with ongoing review by management. System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems.



	Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments.
Cause: (Describe the cause of the condition if possible)	Clerical error Inadequate quality assurance controls Management decision Schedules not updated Lack of system edits Non-integrated financial systems Incomplete automation in the fee assessment process
Effect: (Describe or quantify any adverse effects)	Possible loss of County and State revenue Receivables at bond forfeiture case level over or understated Personal information not secured properly
Recommendation: (Describe corrective action)	Assessment and payment posting procedures should include: • Assessments and collections of filing fees and other miscellaneous fees monitored for compliance with applicable state laws, attorney general opinions, DA opinions, judicial orders, Commissioners court orders, and applicable fee schedules. • Other fees within the MB schedule standardized as appropriate. • Care taken in recording all elements of the assessments correctly to the proper accounts. • Supervisor periodic review of assessments for compliance timeliness, and completeness. Review should also include forfeiture assessments on CRIN (for validity and accuracy) and corresponding bond documentation including a forfeiture status on AIS of: Judgment Against State (JGAS), Final Judgment Against State, Final Judgment Against State (No Cost), Bill of Review (BORG), Motion for New Trial Granted, etc. • Corrections processed for cases with receivables in error. Invalid assessments removed / cleared through CRAM and incorrect assessment amounts revised by supervisory personnel. • Judgments enforced as ordered by the court including collection of bond forfeiture fine and court costs amounts. Reduction to receivables on prior bond forfeiture judgments <u>only when ordered by subsequent court rulings</u>. • Reinforce training of court clerks and bond forfeitures staff responsible for recording assessments. Status: MB schedule was updated effective September 1, 2011 with previously excluded court costs. However, most BF court costs are not flagged as standard and \$5 remains recorded to fee code #98 (County Records Management fee) instead of fee code #66 (Records Management and Preservation fee). System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS). In anticipation of the pending migration from the CR mainframe system, we recommend concerted effort be made to correct outstanding issues. County Clerk action will improve

County Auditor



Dallas County, Texas

	the accuracy of migrated data and impact staff efficiencies during and after implementation.				
Responsible Department or Organization:	County Clerk				
Management's Response:	☐ Agree	☐ Disagree	Respondent:		Date:
Comments:					
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration				



Finding Number: 11-CC-01-6h
Date: January 23, 2013
Audit: County Clerk Criminal Audit FY 2010- 2011
Auditor(s) Assigned: NH

Finding:	Fee Assessments – MAR Schedule A 100% ACL analysis/extract of 6354 cases with assessments created during fiscal years 2010 and 2011 using the MAR (Misdemeanor Traffic - Rules of the Road) schedule revealed: Over 56% of cases with assessment or other errors including, but not limited to: • 14 cases with fee code #10 (local traffic fee) for \$3 assessed in error on non-applicable violations. • One case with fee code #28 (child safety fee) for \$25 assessed in error; violation did not occur in a school zone or while passing a bus. • Eight cases with fine amounts exceeding statutory maximum of \$200 on Class C misdemeanor traffic violations. • 181 cases <u>without</u> assessment of fee code #38 (indigent defense fee) for \$2. • 3586 cases <u>without</u> assessment of fee code #57 (TCLEOSE fee) for .10 cents. • 20 cases <u>without</u> assessment of fee code #28 (child safety fee) for \$25 on speeding offenses occurring within a school zone. • Seven cases with: ◦ fee code #16 (compensation to victims of crime) incorrectly assessed for \$17 cents rather than the authorized amount of \$15 cents based on the offense date, and <u>without</u> assessment of fee code #14 (court personnel training) for \$2 • Three cases <u>without</u> assessment of fee code #96 (county criminal courts judicial salary fee) for \$15. • One case with fee code #83 (aerosol/graffiti fee) for \$50 assessed in error on non-applicable offenses. • Three cases with fee code #66 (records management and preservation) incorrectly assessed for \$20 rather than the authorized amount of \$22.50 based on the offense date. Response: Increase in fee became effective on date of Governor's signature. Programming was not completed for several months. • Three cases <u>without</u> assessment of fee code #98 (county records management fee) for \$2.50. Response: New fee became effective on date of Governor's signature. Programming was not completed for several months. • 14 cases with fee code #92 (state traffic fine) for \$30 assessed in error on non-applicable offenses.
Workpaper Reference: (or other method by which finding was identified)	ACL analysis of CR10, CR20, and CR50 tables ACL extraction of MAR Schedule
Condition: (Describe the current condition)	When judgment of guilty or deferred adjudication is rendered, the criminal court clerks assess the court costs and fine to each case based on the offense, offense code, and offense



	date. The court clerk enters the disposition information. The court clerks enter two letters in the disposition screen to indicate judgment type: "JG" – Judge; "JR" – Jury; "MG" – magistrate; and, "VG" – visiting judge. On occasion, a note is made of jury waived in the general comments section of the disposition screen. The court clerks will access the CRAM system (CR mainframe application) to select the proper fee codes (occasional exceptions noted). CRAM assessments populate automatically depending on offense, offense schedule selected, offense code and date of offense. Statutes require additional special assessments on certain offenses. For court costs not flagged with an 'X' as standard in the CRFE tables, the criminal court clerks are required to mark an 'X' next to each additional fee code needed in the assessment. Codes that are assessed manually within CRAM include: warrant fees; court appointed attorney fees; local crime stopper program fees; jury fees; other miscellaneous fees; and, installment/time payment fees (most time payment fees are added through an automated process). Defendants are given an assessment sheet of the court cost and fine total due. If any credit is given on a case, a comment will be noted on the assessment sheet and deducted from the total amount due. The court clerk will update CRIN with the credit amount once completed. The Collections section administers community service when a defendant is determined indigent. Once the defendant completes community service, the Collections section is responsible for update CRIN (Forvus) with the credit amount. Unpaid cases are initially assigned to the County Clerk's Criminal Collections section to establish payment plans for collecting fines and court costs due. Collection efforts on delinquent cases include warning letters and automated phone calls. If collection is not successful, the case is returned to the court for a show cause hearing. The Criminal Collections section request a capias pro fine (CPF) be issued for delinquent cases. When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the criminal courts operations manager (in conjunction with IT Services assistance in programming/mapping changes) is responsible for updating the fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge's orders, Commissioners Court orders, Attorney General opinions, etc. Local Government Code, Sec. 133.102. CONSOLIDATED FEES ON CONVICTION. (a) A person convicted of an offense shall pay as a court cost, in addition to all other costs: (3) \$40 on conviction of a nonjailable misdemeanor offense, including a criminal violation of a municipal ordinance, other than a conviction of an offense relating to a pedestrian or the parking of a motor vehicle. Code of Criminal Procedure, Art. 102.022. COSTS ON CONVICTION TO FUND STATEWIDE REPOSITORY FOR DATA RELATED TO CIVIL JUSTICE. (a) In this



	article, "moving violation" means an offense that: (1) involves the operation of a motor vehicle; and (2) is classified as a moving violation by the Department of Public Safety under Section 708.052, Transportation Code. (b) A defendant convicted of a moving violation in a justice court, county court, county court at law, or municipal court shall pay a fee of 10 cents as a cost of court. (c) In this article, a person is considered convicted if: (1) a sentence is imposed on the person; (2) the person receives community supervision, including deferred adjudication; or (3) the court defers final disposition of the person's case. Code of Criminal Procedure, Art. 102.014. Court Costs for Child Safety Fund in Municipalities. (c) A person convicted of an offense under Subtitle C, Title 7, Transportation Code, when the offense occurs within a school crossing zone as defined by Section 541.302 of that code, shall pay as court costs \$25 in addition to other taxable court costs. A person convicted of an offense under Section 545.066, Transportation Code, shall pay as court costs \$25 in addition to other taxable court costs. Quality control processes should be implemented with ongoing review by management. System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments.
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of system edit or CRFE table set-up to prevent assessment in excess of statutorily authorized amount. CRFE table errors Inadequate quality assurance controls Incomplete automation in the fee assessment process including for assessments for offense charge reductions.
Effect: (Describe or quantify any adverse effects)	Over-assessment and under-assessment of court costs to defendants Incorrect or incomplete fee assessments Potential revenue loss for Dallas County and the State of Texas Incorrect distribution of funds to Dallas County and the State of Texas requiring additional time to correct posting errors.
Recommendation: (Describe corrective action)	Assessment and Payment posting procedures should include: - Assessment, collection, and prorating of court costs fines, and fees monitored for compliance with applicable state laws including Code of Criminal Procedure Chapters 42 and 102 and Local Government Code Chapter 133, Judge's orders, or Commissioners Court orders and applicable fee schedules based on the offense date and offense type for criminal offenses. - Care taken in recording all elements of the assessments and receipt correctly to the proper accounts.



	Supervisor periodic review of assessments for appropriateness, timeliness, and completeness. Corrections (within statutory guidelines) should be processed for assessment errors including refunds issued as appropriate and adjustments reported to the County Treasurer for inclusion on the next State quarterly report. MAR schedule should be updated including end dating effective date of unauthorized fee code #70 (delinquent payment fee). System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS). Processing of financial transactions should reflect proper segregation of duties (e.g. cashier should be able to add additional charges, but not decrease or delete assessments).				
Responsible Department or Organization:	County Clerk				
Management's Response:	☐ Agree	☐ Disagree	Respondent:		Date:
Comments:					
Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration		



Finding Number: 11-CC-01-6i
Date: January 23, 2013
Audit: County Clerk Criminal Audit FY 2010- 2011
Auditor(s) Assigned: NH

Finding:**Fee Assessments – M- Schedule**

A 100% ACL analysis/extract of 47,202 cases with assessments created during fiscal years 2010 and 2011 using the M- (Misdemeanor Regular) schedule revealed:

676 (1.43%) cases with assessment or other errors including, but not limited to:

- 129 cases incorrectly assessed fee code #28 (child safety fee) for \$25; fee should have been assessed to fee code #72 (local crime stoppers program).
- 83 cases not assessed fee code #91 (DNA fee) for \$50 on applicable offenses.
Status: Criminal courts operations manager created (with IT Services assistance) a new schedule (MSX) to standardize the assessment of this fee on applicable offenses.
- 123 cases incorrectly assessed with the pre-January 1, 2004 state court cost distributions for offenses on or after January 1, 2004.
Status: Overall assessed total amounts were correct, but not recorded as one consolidated state court costs (fee code #77). Criminal courts operations manager updated M-fee schedule effective dates to prevent future assessment errors.
- 34 cases with fee code #77 (Consolidated State Court Costs) over-assessed (\$83 versus \$40) on offense/charge reduction to Class C misdemeanor.
Status: Criminal courts operations manager created (with IT Services assistance) new schedules for Class C misdemeanors.
- One with fee code #77 (Consolidated State Court Costs) over-assessed (\$83 versus \$40) on offense/charge reduction to Class C misdemeanor.
Status: Case not over-collected. Cashier only receipted \$40 to fee code #77.
- One case with fee code #77 (Consolidated State Court Costs) under-assessed (\$40 versus \$83).
- One with fee code #77 (Consolidated State Court Costs) over-assessed (\$40 versus \$17) on offense/charge reduction to Class C misdemeanor.
- Eleven non-disclosure cases assessed using the wrong schedule (M- versus MND); however, the assessments were correct.
- One non-disclosure case assessed using the wrong schedule (M- versus MND) with fee code #94 (non-disclosure fee) incorrectly assessed for \$33 rather than the statutory authorized amount of \$28.
Status: Fee code #94 (non-disclosure fee) is incorrectly set-up in the CRFE table as \$33.
- One case without assessment of fee code #97 (civil court building improvement fee) for \$15 on a non-disclosure case.
- 68 cases without assessment of fee code #14 (court personnel training fund) for offense dates prior to January 1, 2004.
- 67 cases with fee code #16 (compensation to victims of crime) incorrectly assessed for \$15 rather than the authorized amount of \$35 based on the offense date.
- 53 cases with fee code #80 (juvenile crime fee) incorrectly assessed for .25 cents rather



	than the authorized amount of .50 cents based on the offense date. • 26 cases with fee code #66 (records management and preservation) incorrectly assessed for \$20 rather than the authorized amount of \$22.50 based on the offense date. Response: Increase in fee became effective on date of Governor's signature. Programming was not completed for several months. • Two cases <u>without</u> assessment of the appropriate standard court costs for a misdemeanor offense; a duplicate set of non-disclosure fees were incorrectly assessed. • One case <u>without</u> assessment of fee code #13 (drug and intoxication fee) for \$50. • One case with fee code #13 (drug and intoxication fee) assessed in error for \$60 on a non-applicable offense (theft \$50). • Six cases with fee code #13 in error drug and intoxication fee) assessed in error on reductions to Class C misdemeanors. • 60 cases <u>without</u> assessment of fee code #38 (indigent defense fee) for \$2. • One case with the defendant's date of birth used as the offense date. • Four cases reduced to Class C misdemeanor offense, No DL, were assessed fines that exceed the statutorily approved not to exceed amount of \$200. • One non-jury case incorrectly assessed fee code #34 (jury fee) for \$20. • One case with an interpreter fee for \$240 incorrectly assessed to fee code #86 (out of county service).
Workpaper Reference: (or other method by which finding was identified)	ACL analysis of CR10, CR20, and CR50 tables ACL extraction of M- schedule
Condition: (Describe the current condition)	When judgment of guilty or deferred adjudication is rendered, the criminal court clerks assess the court costs and fine to each case based on the offense, offense code, and offense date. The court clerk enters the disposition information. The court clerks enter two letters in the disposition screen to indicate judgment type: "JG" – Judge; "JR" – Jury; "MG" – magistrate; and, "VG" – visiting judge. On occasion, a note is made of jury waived in the general comments section of the disposition screen. The court clerks will access the CRAM system (CR mainframe application) to select the proper fee codes (occasional exceptions noted). CRAM assessments populate automatically depending on offense, offense schedule selected, offense code and date of offense. Schedules in the CRFE tables contain errors in effective and end dates of various fee codes and offense applicability. Statutes require additional special assessments on certain offenses. For court costs not flagged with an 'X' as standard in the CRFE tables, the criminal court clerks are required to mark an 'X' next to each additional fee code needed in the assessment. Codes that are assessed manually within CRAM include: warrant fees; court appointed attorney fees; local crime stopper program fees; jury fees; other miscellaneous fees; and, installment/time payment fees (most time payment fees are added through an automated process). Defendants are given an assessment sheet of the court cost and fine total due. If any credit is given on a case, a comment will be noted on the assessment sheet and deducted from the total amount due. The court clerk will update CRIN with the credit amount once



	completed. The Collections section administers community service when a defendant is determined indigent. Once the defendant completes community service, the Collections section is responsible for updating CRIN (Forvus) with the credit amount. Unpaid cases are initially assigned to the County Clerk's Criminal Collections section to establish payment plans for collecting fines and court costs due. Collection efforts on delinquent cases include warning letters and automated phone calls. If collection is not successful, the case is returned to the court for a show cause hearing. The Criminal Collections section request a capias pro fine (CPF) be issued for delinquent cases. When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the criminal courts operations manager (in conjunction with IT Services assistance in programming/mapping changes) is responsible for updating fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge's orders, Commissioners Court orders, Attorney General opinions, etc. In accordance with Local Government Code, Sec. 133.102. CONSOLIDATED FEES ON CONVICTION. (a) A person convicted of an offense shall pay as a court cost, in addition to all other costs: (1) \$133 on conviction of a felony; (2) \$83 on conviction of a Class A or Class B misdemeanor; or (3) \$40 on conviction of a nonjailable misdemeanor offense, including a criminal violation of a municipal ordinance, other than a conviction of an offense relating to a pedestrian or the parking of a motor vehicle. Quality control processes should be implemented with ongoing review by management. System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments.
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of system edit or CRFE table set-up to prevent assessment in excess of statutorily authorized amount. CRFE table errors including incomplete CRFE table updates for various schedules when Consolidated Court Costs enacted effective January 1, 2004. Inadequate quality assurance controls Incomplete automation in the fee assessment process including for assessments for offense charge reductions.



Effect: (Describe or quantify any adverse effects)	Over-assessment and under-assessment of court costs to defendants Incorrect or incomplete fee assessments Potential revenue loss for Dallas County and the State of Texas Incorrect distribution of funds to Dallas County and the State of Texas requiring additional time to correct posting errors.				
Recommendation: (Describe corrective action)	Assessment and Payment posting procedures should include: • Assessment, collection, and prorating of court costs fines, and fees monitored for compliance with applicable state laws including Code of Criminal Procedure Chapters 42 and 102 and Local Government Code Chapter 133, Judge's orders, or Commissioners Court orders and applicable fee schedules based on the offense date and offense type for criminal offenses. • Care taken in recording all elements of the assessments and receipt correctly to the proper accounts. • Supervisor periodic review of assessments for appropriateness, timeliness, and completeness. Corrections (within statutory guidelines) should be processed for assessment errors including refunds issued as appropriate and adjustments reported to the County Treasurer for inclusion on the next State quarterly report. Misdemeanor schedules should be updated. System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS). Processing of financial transactions should reflect proper segregation of duties (e.g. cashier should be able to add additional charges, but not decrease or delete assessments).				
Responsible Department or Organization:	County Clerk				
Management's Response:	☐ Agree	☐ Disagree	Respondent:		Date:
Comments:					
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration				



Finding Number: 11-CC-01-6j
Date: January 23, 2013
Audit: County Clerk Criminal Audit FY 2010- 2011
Auditor(s) Assigned: NH

Finding:	Fee Assessments – MDW (misdemeanor DWI) Schedule A 100% ACL analysis/extract of 13,426 cases with assessments created during fiscal years 2010 and 2011 using the MDW (Misdemeanor DWI) schedule revealed: 1297 (9.7%) cases with assessment or other errors including, but not limited to: • 24 public intoxication cases with fee code #57 (TCLEOSE fee) for .10 cents assessed in error on non-applicable offense. MDW schedule lists fee code #57 as a standard fee (flag marked 'X'). • 212 cases <u>without</u> assessment of fee code #57 (TCLEOSE fee) for .10 cents. • 964 cases <u>without</u> the proper split between fee codes #77 (Consolidated State Court Costs) and #78 (\$22.50 breath alcohol testing fee which should be retained by the County). Full \$83 was assessed to fee code #77 and remitted to the State; however, statute authorizes \$22.50 of the \$83 to be retained by the County. Response: CRFE table has been updated. Clerk was not aware statute had been amended (effective September 1, 2009) which corrected the legislative oversight that resulted in the split being unauthorized for two years. • 49 cases incorrectly assessed with the pre-January 1, 2004 state court cost distributions for offenses on or after January 1, 2004. Status: Overall assessed total amounts were correct, but not recorded as one consolidated state court costs (fee code #77). Criminal courts operations manager updated MDW fee schedule effective dates to prevent future assessment errors. • 28 cases with fee code #77 (Consolidated State Court Costs) under-assessed (\$17.50 versus \$60.50). • 15 cases incorrectly assessed fee code #28 (child safety fee) for \$25; fee should have been assessed to fee code #72 (local crime stoppers program). • Three cases without assessment of fee code #80 (juvenile crime fee) for .25 cents. • Two cases with fee code #66 (records management and preservation) incorrectly assessed for \$20 rather than the authorized amount of \$22.50 based on the offense date. Response: Increase in fee became effective on date of Governor's signature. Programming was not completed for several months.
Workpaper Reference: (or other method by which finding was identified)	ACL analysis of CR10, CR20, and CR50 tables ACL extraction MDW schedule
Condition: (Describe the current condition)	When judgment of guilty or deferred adjudication is rendered, the criminal court clerks assess the court costs and fine to each case based on the offense, offense code, and offense date. The court clerk enters the disposition information. The court clerks enter two letters in the disposition screen to indicate judgment type: "JG" – Judge; "JR" – Jury; "MG" – magistrate; and, "VG" – visiting judge. On occasion, a note is made of jury waived in the general comments section of the disposition screen. The court clerks will access the CRAM



	system (CR mainframe application) to select the proper fee codes (occasional exceptions noted). CRAM assessments populate automatically depending on offense, offense schedule selected, offense code and date of offense. Statutes require additional special assessments on certain offenses. For court costs not flagged with an 'X' as standard in the CRFE tables, the criminal court clerks are required to mark an 'X' next to each additional fee code needed in the assessment. Codes that are assessed manually within CRAM include: warrant fees; court appointed attorney fees; local crime stopper program fees; jury fees; other miscellaneous fees; and, installment/time payment fees (most time payment fees are added through an automated process). Defendants are given an assessment sheet of the court cost and fine total due. If any credit is given on a case, a comment will be noted on the assessment sheet and deducted from the total amount due. The court clerk is responsible for updating CRIN with the credit amount once completed. The Collections section will administer community service when a defendant is indigent. Once the defendant completes community service, the Collections section is responsible for updating CRIN (Forvus) with the credit amount. Unpaid cases are initially assigned to the County Clerk's Criminal Collections section to establish payment plans for collecting fines and court costs due. Collection efforts on delinquent cases include warning letters and automated phone calls. If collection is not successful, the case is returned to the court for a show cause hearing. The Criminal Collections section request a capias pro fine (CPF) be issued for delinquent cases. When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the criminal courts operations manager (in conjunction with IT Services assistance in programming/mapping changes) is responsible for updating the fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge's orders, Commissioners Court orders, Attorney General opinions, etc. Local Government Code, Sec. 133.102. CONSOLIDATED FEES ON CONVICTION. (a) A person convicted of an offense shall pay as a court cost, in addition to all other costs: (1) \$133 on conviction of a felony; (2) \$83 on conviction of a Class A or Class B misdemeanor; or (3) \$40 on conviction of a nonjailable misdemeanor offense, including a criminal violation of a municipal ordinance, other than a conviction of an offense relating to a pedestrian or the parking of a motor vehicle. Code of Criminal Procedure, Art. 102.016. Costs for Breath Alcohol Testing Program. (b) The custodian of a municipal or county treasury in a county that maintains a certified breath alcohol testing program but does not use the services of a certified technical supervisor employed by the department may, to defray the costs of maintaining and



	supporting a certified breath alcohol testing program, <u>retain \$22.50 of each court cost collected under Section 133.102, Local Government Code, on conviction of an offense under Chapter 49, Penal Code, other than an offense that is a Class C misdemeanor.</u> Code of Criminal Procedure, Art. 102.022. COSTS ON CONVICTION TO FUND STATEWIDE REPOSITORY FOR DATA RELATED TO CIVIL JUSTICE. (a) In this article, "moving violation" means an offense that: (1) involves the operation of a motor vehicle; and (2) is classified as a moving violation by the Department of Public Safety under Section 708.052, Transportation Code. (b) A defendant convicted of a moving violation in a justice court, county court, county court at law, or municipal court shall pay a fee of 10 cents as a cost of court. Quality control processes should be implemented with ongoing review by management. System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments.
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of system edit or CRFE table set-up to prevent assessment in excess of statutorily authorized amount. CRFE table errors including incomplete CRFE table updates for various schedules when Consolidated Court Costs enacted effective January 1, 2004. Inadequate quality assurance controls Incomplete automation in the fee assessment process including for assessments for offense charge reductions.
Effect: (Describe or quantify any adverse effects)	Over-assessment and under-assessment of court costs to defendants Incorrect or incomplete fee assessments Potential revenue loss for Dallas County and the State of Texas. Incorrect distribution of funds to Dallas County and the State of Texas requiring additional time to correct posting errors.
Recommendation: (Describe corrective action)	Assessment and Payment posting procedures should include: • Assessment, collection, and prorating of court costs fines, and fees monitored for compliance with applicable state laws including Code of Criminal Procedure Chapters 42 and 102 and Local Government Code Chapter 133, Judge's orders, or Commissioners Court orders and applicable fee schedules based on the offense date and offense type for criminal offenses. • Care taken in recording all elements of the assessments and receipt correctly to the proper accounts. • Supervisor periodic review of assessments for appropriateness, timeliness, and completeness. Corrections (within statutory guidelines) should be processed for assessment errors



	including refunds issued as appropriate and adjustments reported to the County Treasurer for inclusion on the next State quarterly report. System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS). Processing of financial transactions should reflect proper segregation of duties (e.g. cashier should be able to add additional charges, but not decrease or delete assessments).				
Responsible Department or Organization:	County Clerk				
Management's Response:	☐ Agree	☐ Disagree	Respondent:		Date:
Comments:					
Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration		



Finding Number: 11-CC-01-6k
Date: January 23, 2013
Audit: County Clerk Criminal Audit FY 2010- 2011
Auditor(s) Assigned: NH

Finding:	Fee Assessments – MSX Schedule A 100% ACL analysis/extract of 262 cases with assessments created during fiscal years 2010 and 2011 using the MSX (Misdemeanor – public lewdness and indecent exposure) schedule revealed: 17 (6.5%) cases with assessment or other errors including, but not limited to: • Fourteen cases <u>not</u> assessed fee code #91 (DNA fee) for \$50 on applicable offenses. • One case <u>without</u> assessment of fee code #14 (court personnel training fund) for \$2 with offense date prior to January 1, 2004. • Two cases <u>without</u> assessment of fee code #38 (indigent defense fee) for \$2.
Workpaper Reference: (or other method by which finding was identified)	ACL analysis of CR10, CR20, and CR50 tables ACL extraction MSX Schedule
Condition: (Describe the current condition)	When judgment of guilty or deferred adjudication is rendered, the criminal court clerks assess the court costs and fine to each case based on the offense, offense code, and offense date. The court clerk enters the disposition information. The court clerks enter two letters in the disposition screen to indicate judgment type: “JG” – Judge; “JR” – Jury; “MG” – magistrate; and, “VG” – visiting judge. On occasion, a note is made of jury waived in the general comments section of the disposition screen. The court clerks will access the CRAM system (CR mainframe application) to select the proper fee codes (occasional exceptions noted). CRAM assessments populate automatically depending on offense, offense schedule selected, offense code and date of offense. Statutes require additional special assessments on certain offenses. For court costs not flagged with an ‘X’ as standard in the CRFE tables, the criminal court clerks are required to mark an ‘X’ next to each additional fee code needed in the assessment. Codes that are assessed manually within CRAM include: warrant fees; court appointed attorney fees; local crime stopper program fees; jury fees; other miscellaneous fees; and, installment/time payment fees (most time payment fees are added through an automated process). Defendants are given an assessment sheet of the court cost and fine total due. If any credit is given on a case, a comment will be noted on the assessment sheet and deducted from the total amount due. The court clerk is responsible for updating CRIN with the credit amount once completed. The Collections section administers community service when a defendant is determined indigent. Once the defendant completes community service, the Collections section is responsible for updating CRIN (Forvus) with the credit amount.



	Unpaid cases are initially assigned to the County Clerk's Criminal Collections section to establish payment plans for collecting fines and court costs due. Collection efforts on delinquent cases include warning letters and automated phone calls. If collection is not successful, the case is returned to the court for a show cause hearing. The Criminal Collections section request a capias pro fine (CPF) be issued for delinquent cases. When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the criminal courts operations manager (in conjunction with IT Services assistance in programming/mapping changes) is responsible for updating the fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge's orders, Commissioners Court orders, Attorney General opinions, etc. Local Government Code, Sec. 133.102. CONSOLIDATED FEES ON CONVICTION. (a) A person convicted of an offense shall pay as a court cost, in addition to all other costs: (1) \$133 on conviction of a felony; (2) \$83 on conviction of a Class A or Class B misdemeanor; or (3) \$40 on conviction of a nonjailable misdemeanor offense, including a criminal violation of a municipal ordinance, other than a conviction of an offense relating to a pedestrian or the parking of a motor vehicle. Code of Criminal Procedure, Art. 102.020. COSTS RELATED TO DNA TESTING. (a) A person shall pay as a cost of court: (1) \$250 on conviction of an offense listed in Section 411.1471(a)(1), Government Code; (2) \$50 on conviction of an offense listed in Section 411.1471(a)(3) of that code Quality control processes should be implemented with ongoing review by management. System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments.
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of system edit or CRFE table set-up to prevent assessment errors. CRFE table errors including incomplete CRFE table updates for various schedules when Consolidated Court Costs enacted effective January1, 2004. Inadequate quality assurance controls Incomplete automation in the fee assessment process
Effect: (Describe or quantify any adverse effects)	Under-assessment of court costs to defendants Incorrect or incomplete fee assessments Potential revenue loss for Dallas County and the State of Texas
Recommendation: (Describe corrective action)	Assessment and Payment posting procedures should include: Assessment, collection, and prorating of court costs fines, and fees monitored for compliance with applicable state laws including Code of Criminal Procedure Chapters



	42 and 102 and Local Government Code Chapter 133, Judge's orders, or Commissioners Court orders and applicable fee schedules based on the offense date and offense type for criminal offenses. • Care taken in recording all elements of the assessments and receipt correctly to the proper accounts. • Supervisor periodic review of assessments for appropriateness, timeliness, and completeness. Corrections (within statutory guidelines) should be processed for assessment errors. System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS). Processing of financial transactions should reflect proper segregation of duties (e.g. cashier should be able to add additional charges, but not decrease or delete assessments).			
Responsible Department or Organization:	County Clerk			
Management's Response:	☐ Agree	☐ Disagree	Respondent:	Date:
Comments:				
Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration	



Finding Number: 11-CC-01-61
Date: January 23, 2013
Audit: County Clerk Criminal Audit FY 2010- 2011
Auditor(s) Assigned: NH

Finding:	Fee Assessments – MV Schedule A 100% ACL analysis/extract of 1363 cases with assessments created during fiscal years 2010 and 2011 using the MV (Class C Misdemeanor Moving Violations) schedule revealed: 126 (9.2%) cases with assessment or other errors including, but not limited to: • Four cases <u>without</u> assessment of fee code #38 (indigent defense fee) for \$2. • 46 cases with fine amounts exceeding statutory maximum of \$25 for first time offense on child safety seat violations. Additionally, fine amount was not allocated 50% to the State. • 75 cases <u>without</u> assessment of fee code #08 (Judicial Support Fee) for \$5.40 (\$6 net of .60 administrative fee retained by County). • One case <u>without</u> assessment of fee code #96 (County Criminal Judicial Fund) for \$15.
Workpaper Reference: (or other method by which finding was identified)	ACL analysis of CR10, CR20, and CR50 tables ACL extraction MV Schedule
Condition: (Describe the current condition)	When judgment of guilty or deferred adjudication is rendered, the criminal court clerks assess the court costs and fine to each case based on the offense, offense code, and offense date. The court clerk enters the disposition information. The court clerks enter two letters in the disposition screen to indicate judgment type: "JG" – Judge; "JR" – Jury; "MG" – magistrate; and, "VG" – visiting judge. On occasion, a note is made of jury waived in the general comments section of the disposition screen. The court clerks will access the CRAM system (CR mainframe application) to select the proper fee codes (occasional exceptions noted). CRAM assessments populate automatically depending on offense, offense schedule selected, offense code and date of offense. MV Schedule in the CRFE table does not provide for different fine allocation (50% County and 50% State) required for child safety seat offenses. Statutes require additional special assessments on certain offenses. For court costs not flagged with an 'X' as standard in the CRFE tables, the criminal court clerks are required to mark an 'X' next to each additional fee code needed in the assessment. Codes that are assessed manually within CRAM include: warrant fees; court appointed attorney fees; local crime stopper program fees; jury fees; other miscellaneous fees; and, installment/time payment fees (most time payment fees are added through an automated process). Defendants are given an assessment sheet of the court cost and fine total due. If any credit is given on a case, a comment will be noted on the assessment sheet and deducted from the total amount due. The court clerk will update CRIN with the credit amount once



	completed. The Collections section administers community service when a defendant is indigent. Once the defendant completes community service, the Collections section is responsible for updating CRIN (Forvus) with the credit amount. Unpaid cases are initially assigned to the County Clerk's Criminal Collections section to establish payment plans for collecting fines and court costs due. Collection efforts on delinquent cases include warning letters and automated phone calls. If collection is not successful, the case is returned to the court for a show cause hearing. The Criminal Collections section request a capias pro fine (CPF) be issued for delinquent cases. When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the criminal courts operations manager (in conjunction with IT Services assistance in programming/mapping changes) is responsible for updating the fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge's orders, Commissioners Court orders, Attorney General opinions, etc. Local Government Code, Sec. 133.102. CONSOLIDATED FEES ON CONVICTION. (a) A person convicted of an offense shall pay as a court cost, in addition to all other costs: (1) \$133 on conviction of a felony; (2) \$83 on conviction of a Class A or Class B misdemeanor; or (3) \$40 on conviction of a nonjailable misdemeanor offense, including a criminal violation of a municipal ordinance, other than a conviction of an offense relating to a pedestrian or the parking of a motor vehicle. Transportation Code, Sec. 545.412. CHILD PASSENGER SAFETY SEAT SYSTEMS; OFFENSE. (a) A person commits an offense if the person operates a passenger vehicle, transports a child who is younger than eight years of age, unless the child is taller than four feet, nine inches, and does not keep the child secured during the operation of the vehicle in a child passenger safety seat system according to the instructions of the manufacturer of the safety seat system. (b) An offense under this section is a misdemeanor punishable by a fine of not more than \$25 for the first offense and not more than \$250 for a second or subsequent offense. (h) Notwithstanding Section 542.402(a), a municipality or county, at the end of the municipality's or county's fiscal year, shall send to the comptroller an amount equal to 50 percent of the fines collected by the municipality or the county for violations of this section. The comptroller shall deposit the amount received to the credit of the tertiary care fund for use by trauma centers. Quality control processes should be implemented with ongoing review by management. System controls and edits should exist to prevent unauthorized or erroneous entries to



	computerized systems.		
	Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments.		
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of system edit or CRFE table set-up to prevent assessment in excess of statutorily authorized amount. Inadequate quality assurance controls Incomplete automation in the fee assessment process		
Effect: (Describe or quantify any adverse effects)	Over-assessment and under-assessment of court costs to defendants Incorrect or incomplete fee assessments Potential revenue loss for Dallas County and the State of Texas Incorrect distribution of funds to Dallas County and the State of Texas requiring additional time to correct posting errors.		
Recommendation: (Describe corrective action)	Assessment and Payment posting procedures should include: • Assessment, collection, and prorating of court costs fines, and fees monitored for compliance with applicable state laws including Code of Criminal Procedure Chapters 42 and 102 and Local Government Code Chapter 133, Judge's orders, or Commissioners Court orders and applicable fee schedules based on the offense date and offense type for criminal offenses. • Care taken in recording all elements of the assessments and receipt correctly to the proper accounts. • Supervisor periodic review of assessments for appropriateness, timeliness, and completeness. Corrections (within statutory guidelines) should be processed for assessment errors including refunds issued as appropriate and adjustments reported to the County Treasurer for inclusion on the next State quarterly report. MV schedule should be modified adding a new fee code to allow allocation of fine 50% County and 50% State for child safety seat violations. System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS). Processing of financial transactions should reflect proper segregation of duties (e.g. cashier should be able to add additional charges, but not decrease or delete assessments).		
Responsible Department or Organization:	County Clerk		
Management's Response:	☐ Agree	☐ Disagree	Respondent: _____ Date: _____
Comments:			
Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration



Finding Number: 11-CC-01-6m
 Date: January 23, 2013
 Audit: County Clerk Criminal Audit FY 2010- 2011
 Auditor(s) Assigned: NH

Finding:	Fee Assessments – MD Schedule A 100% ACL analysis/extract of 32,176 cases with assessments created during fiscal years 2010 and 2011 using the MD (Misdemeanor Class C Appeals from Municipalities or Justice of Peace Courts) schedule revealed: Over 76% of cases with assessment or other errors including, but not limited to: • 24,499 cases <u>without</u> assessment of fee code #38 (indigent defense fee) for \$2. • 46 cases with fine amounts exceeding statutory maximum of \$25 for first time offense on child safety seat violations. Additionally, fine amount was not allocated 50% to the State. • 4322 cases <u>without</u> assessment of fee code #57 (TCLEOSE fee) for .10 cents. • 57 cases <u>without</u> assessment of fee code #96 (County Criminal Judicial Fund) for \$15. • 225 cases with fee code #16 (compensation to victims of crime) assessed for various incorrect amounts rather than \$15 on Class C misdemeanor violations based on the offense date. • Eleven cases <u>without</u> assessment of fee code #16 (compensation to victims of crime) for \$15 for offense dates prior to January 1, 2004. • 237 cases <u>without</u> assessment of fee code #14 (court personnel training fund) for offense dates prior to January 1, 2004. • Thirteen cases with fee code #28 (child safety fee) for \$25 assessed in error on violations not occurring within a school zone. • Sixteen cases <u>without</u> assessment of fee code 28 (child safety fee) for \$25 on offenses occurring within a school zone. • One case with fee code #61 (fine) assessed for \$1000 on an offense/charge reduction to Class C disorderly conduct. Fine exceeds maximum amount for the reduced charge. • Four cases with fee code #77 (Consolidated State Court Costs) under-assessed (\$40 versus \$83). Cases were <u>not</u> reduced to a Class C misdemeanor. • 251 cases with fee code #10 (local traffic fee) for \$3 assessed in error on non-applicable offenses. • 227 cases with fee code #92 (State Traffic Fine) for \$30 assessed in error on non-applicable offenses. • 230 cases <u>without</u> assessment of fee code #10 (local traffic fee) for \$3. • 243 cases <u>without</u> assessment of fee code #92 (State Traffic Fine) for \$30. • 86 parking violation cases assessed using the wrong schedule (MD versus MPK). • One additional parking violation case with fee code #96 (County Criminal Judicial Fund) for \$15 assessed in error. • Sixteen cases <u>without</u> assessment of fee code #73 (Child Safety Seat System Fee) for .15 cents. Fee was subsequently repealed without update to end date in CRFE table. • Eleven cases <u>without</u> assessment of fee code #77 (Consolidated State Court Costs). • Four cases with fee code #77 (Consolidated State Court Costs) over-assessed (\$40 versus \$17) on offense/charge reduction to Class C misdemeanor.
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	• Eleven cases <u>without</u> assessment of fee code #79 (fugitive apprehension fee) for \$5 for offense dates prior to January 1, 2004. • Fifteen cases <u>without</u> assessment of fee code #80 (juvenile crime fee) and #90 (correctional management institute) for offense dates prior to January 1, 2004. • Two cases with fee code #80 (juvenile crime fee) incorrectly assessed for .25 cents rather than the authorized amount of .50 cents based on the offense date. • One case with the offense date year incorrectly entered as 1996 rather than 2006. • Sixty-eight cases with fee code #66 (records management and preservation) incorrectly assessed for \$20 rather than the authorized amount of \$22.50 based on the offense date. Response: Increase in fee became effective on date of Governor's signature. Programming was not completed for several months. • Sixty-eight cases <u>without</u> assessment of fee code #98 (county records management fee) for \$2.50. Response: New fee became effective on date of Governor's signature. Programming was not completed for several months.
Workpaper Reference: (or other method by which finding was identified)	ACL analysis of CR10, CR20, and CR50 tables ACL extraction MD Appeal Schedule
Condition: (Describe the current condition)	When judgment of guilty or deferred adjudication is rendered, the criminal court clerks assess the court costs and fine to each case based on the offense, offense code, and offense date. The court clerk enters the disposition information. The court clerks enter two letters in the disposition screen to indicate judgment type: "JG" – Judge; "JR" – Jury; "MG" – magistrate; and, "VG" – visiting judge. On occasion, a note is made of jury waived in the general comments section of the disposition screen. The court clerks will access the CRAM system (CR mainframe application) to select the proper fee codes (occasional exceptions noted). CRAM assessments populate automatically depending on offense, offense schedule selected, offense code and date of offense. MD Schedule in the CRFE table does not provide for different fine allocation (50% County and 50% State) required for child safety seat offenses. Statutes require additional special assessments on certain offenses. For court costs not flagged with an 'X' as standard in the CRFE tables, the criminal court clerks are required to mark an 'X' next to each additional fee code needed in the assessment. Codes that are assessed manually within CRAM include: warrant fees; court appointed attorney fees; local crime stopper program fees; jury fees; other miscellaneous fees; and, installment/time payment fees (most time payment fees are added through an automated process). Defendants are given an assessment sheet of the court cost and fine total due. If any credit is given on a case, a comment will be noted on the assessment sheet and deducted from the total amount due. The court clerk is responsible for updating CRIN with the credit amount once completed. The Collections section administers community service when a defendant is determined indigent. Once the defendant completes community service, the Collections section is



	responsible for updating CRIN (Forvus) with the credit amount. Unpaid cases are initially assigned to the County Clerk's Criminal Collections section to establish payment plans for collecting fines and court costs due. Collection efforts on delinquent cases include warning letters and automated phone calls. If collection is not successful, the case is returned to the court for a show cause hearing. The Criminal Collections section request a capias pro fine (CPF) be issued for delinquent cases. When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the criminal courts operations manager (in conjunction with IT Services assistance in programming/mapping changes) is responsible for updating fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge's orders, Commissioners Court orders, Attorney General opinions, etc. In accordance with Local Government Code, Sec. 133.102. CONSOLIDATED FEES ON CONVICTION. (a) A person convicted of an offense shall pay as a court cost, in addition to all other costs: (1) \$133 on conviction of a felony; (2) \$83 on conviction of a Class A or Class B misdemeanor; or (3) \$40 on conviction of a nonjailable misdemeanor offense, including a criminal violation of a municipal ordinance, other than a conviction of an offense relating to a pedestrian or the parking of a motor vehicle. Transportation Code, Sec. 545.412. CHILD PASSENGER SAFETY SEAT SYSTEMS; OFFENSE. (a) A person commits an offense if the person operates a passenger vehicle, transports a child who is younger than eight years of age, unless the child is taller than four feet, nine inches, and does not keep the child secured during the operation of the vehicle in a child passenger safety seat system according to the instructions of the manufacturer of the safety seat system. (b) An offense under this section is a misdemeanor punishable by a fine of not more than \$25 for the first offense and not more than \$250 for a second or subsequent offense. (h) Notwithstanding Section 542.402(a), a municipality or county, at the end of the municipality's or county's fiscal year, shall send to the comptroller an amount equal to 50 percent of the fines collected by the municipality or the county for violations of this section. The comptroller shall deposit the amount received to the credit of the tertiary care fund for use by trauma centers. Quality control processes should be implemented with ongoing review by management. System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments.



Cause: (Describe the cause of the condition if possible)	Clerical error Lack of system edit or CRFE table set-up to prevent assessment in excess of statutorily authorized amount. CRFE table errors including incomplete CRFE table updates for various schedules when Consolidated Court Costs enacted effective January 1, 2004. Inadequate quality assurance controls Incomplete automation in the fee assessment process including for assessments for offense charge reductions.			
Effect: (Describe or quantify any adverse effects)	Over-assessment and under-assessment of court costs to defendants Incorrect or incomplete fee assessments Potential revenue loss for Dallas County and the State of Texas. Incorrect distribution of funds to Dallas County and the State of Texas requiring additional time to correct posting errors.			
Recommendation: (Describe corrective action)	Assessment and Payment posting procedures should include: • Assessment, collection, and prorating of court costs fines, and fees monitored for compliance with applicable state laws including Code of Criminal Procedure Chapters 42 and 102 and Local Government Code Chapter 133, Judge's orders, or Commissioners Court orders and applicable fee schedules based on the offense date and offense type for criminal offenses. • Care taken in recording all elements of the assessments and receipt correctly to the proper accounts. • Supervisor periodic review of assessments for appropriateness, timeliness, and completeness. Corrections (within statutory guidelines) should be processed for assessment errors including refunds issued as appropriate and adjustments reported to the County Treasurer for inclusion on the next State quarterly report. MD schedule should be modified adding a new fee code to allow allocation of fine 50% County and 50% State for child safety seat violations. System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS). Processing of financial transactions should reflect proper segregation of duties (e.g. cashier should be able to add additional charges, but not decrease or delete assessments).			
Responsible Department or Organization:	County Clerk			
Management's Response:	☐ Agree	☐ Disagree	Respondent:	Date:
Comments:				
Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration	



Finding Number: 11-CC-01-6n
Date: January 23, 2013
Audit: County Clerk Criminal Audit FY 2010- 2011
Auditor(s) Assigned: NH

Finding:	Fee Assessments – ML Schedule A 100% ACL analysis/extract of 4430 cases with assessments created during fiscal years 2010 and 2011 using the ML (Misdemeanor Occupational Driver License {ODL}) schedule revealed: 65 (1.47%) cases with assessment or other errors including, but not limited to: • Three cases incorrectly assessed incorrect fee code #51 (sheriff miscellaneous) for \$10 amended ODL fee; fee should have been assessed to fee code #50 (clerk fee miscellaneous). • Three cases incorrectly assessed fee code fee code #15 (Special Fund) for \$10 amended ODL fee; fee should have been assessed to fee code #50 (clerk fee miscellaneous). • Two <u>without</u> assessment of fee code #58 (court records preservation fee) for \$5. • 57 cases with fee code #85 (State Indigency Fee) incorrectly assessed for \$5 rather than the authorized amount of \$10 due to a delay in updating the CRFE table.
Workpaper Reference: (or other method by which finding was identified)	ACL analysis of CR10, CR20, and CR50 tables ACL extraction of ML Schedule
Condition: (Describe the current condition)	Persons may petition the court for an order to obtain an occupational driver license. The petition will be accompanied by a filing fee. The ML schedule also includes a set \$10 certified copy fee to cover the costs of certified mailing of hearing notice and a certified copy of the order. CRAM assessments populate automatically depending on schedule selected. The ML schedule includes other codes that can be assessed manually within CRAM. For court costs not flagged with an 'X' as standard in the CRFE tables, the criminal court clerks are required to mark an 'X' next to each additional fee code needed in the assessment. Codes that are assessed manually within CRAM include miscellaneous fees for amended ODL's. When the state legislature (or Commissioners Court if fees allowable within a range) increases, decreases, or repeals an existing court costs or adds a new court cost, the criminal courts operations manager (in conjunction with IT Services assistance in programming/mapping changes) is responsible for updating fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs and fees should be assessed in compliance with applicable state laws, Judge's orders, Commissioners Court orders, Attorney General opinions, etc. Quality control processes should be implemented with ongoing review by management.



	System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments. According to Transportation Code, Sec. 521.242. PETITION. (a) A person whose license has been suspended for a cause other than a physical or mental disability or impairment or a conviction under Section 49.04, Penal Code, may apply for an occupational license by filing a verified petition with the clerk of the county court or district court with jurisdiction in the county in which: (1) the person resides; or (2) the offense occurred for which the license was suspended. (b) A person may apply for an occupational license by filing a verified petition only with the clerk of the county court or district court in which the person was convicted if: (1) the person's license has been automatically suspended or canceled under this chapter for a conviction of an offense under the laws of this state; and (2) the person has not been issued, in the 10 years preceding the date of the filing of the petition, more than one occupational license after a conviction under the laws of this state. (c) A petition filed under this section must set forth in detail the person's essential need. (d) A petition filed under Subsection (b) must state that the petitioner was convicted in that court for an offense under the laws of this state. (e) The clerk of the court shall file the petition as in any other civil matter. (f) A court may not grant an occupational license for the operation of a commercial motor vehicle to which Chapter 522 applies.
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of system edit Inadequate quality assurance controls
Effect: (Describe or quantify any adverse effects)	Under-assessment of court costs to defendants Incorrect or incomplete fee assessments Potential revenue loss for Dallas County and the State of Texas. Incorrect distribution of funds to Dallas County requiring additional time to correct posting errors.
Recommendation: (Describe corrective action)	Assessment and payment posting procedures should include: • Assessment and collection of filing fees and other miscellaneous fees monitored for compliance with applicable state laws, Judge's orders, or Commissioners Court orders and applicable fee schedules. • Care taken in recording all elements of the assessments and receipt correctly to the proper accounts. • Supervisor periodic review of assessments for appropriateness, timeliness, and completeness. Corrections (within statutory guidelines) should be processed for assessment errors as appropriate.

County Auditor



Dallas County, Texas

Responsible Department or Organization:	County Clerk				
Management's Response:	☐ Agree	☐ Disagree	Respondent:		Date:
Comments:					
Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration		



Finding Number: 11-CC-01-60
Date: January 23, 2013
Audit: County Clerk Criminal Audit FY 2010- 2011
Auditor(s) Assigned: NH

Finding:	Fee Assessments – MND Schedule A 100% ACL analysis/extract of 941 cases with assessments created during fiscal years 2010 and 2011 using the MND (Misdemeanor Non-Disclosure) schedule revealed: 253 (26.9%) cases with assessment or other errors including, but not limited to: • 16 cases with fee code #85 (State Indigency Fee) incorrectly assessed for \$5 rather than the authorized amount of \$10 due to a delay in updating the CRFE table. • 128 cases <u>without</u> assessment of fee code #97 (civil courts building improvement fee) for \$15. • Seven cases with total case assessments recorded to only fee code #94 (non-disclosure fee) rather than a breakdown of each assessment for non-disclosure filing fees. • Two cases with total case assessments recorded to only fee code #15 (Special Fund) rather than a breakdown of each assessment for non-disclosure filing fees. • One case incorrectly assessed fee code #15 for \$15; fee should have been assessed to fee code #55 (dispute mediation fee). • Two cases without assessment of fee code #58 (court records preservation fee) for \$10. • Six cases incorrectly assessed fee code #15 for \$20; fee should have been assessed to fee code #36 (law library). • 77 cases with fee code #36 (law library) incorrectly assessed for \$15 rather than the authorized amount of \$20 due to a delay in updating the CRFE table. • 74 cases with fee code #94 (non-disclosure fee) incorrectly assessed for \$33 rather than the authorized amount of \$28. Amount is incorrect in the CRFE table. • Non-disclosure schedule on CRFE table without standardized court costs marked with flag 'X'. • Non-disclosure schedule on CRFE table includes numerous unrelated criminal court costs available for possible manual selection and assessment error. • Eleven duplicate assessments of standard non-disclosure filing fees totaling \$2,665: ○ Seven of the eleven duplicate assessments were paid totaling \$1700.
Workpaper Reference: (or other method by which finding was identified)	ACL analysis of CR10, CR20, and CR50 tables ACL extraction of MND Schedule
Condition: (Describe the current condition)	Persons may petition the court for an order of nondisclosure. Petitions for nondisclosure will be accompanied by a filing fee. The court clerks select the applicable schedule (MND – Misdemeanor Non-Disclosure) through CRAM. CRAM assessments do <u>not</u> populate automatically because court costs have not been flagged as standardized within the CRFE table. Therefore, non-disclosure filing fees are assessed manually within CRAM. When the state legislature (or Commissioners Court if fees allowable within a range)



	increases, decreases, or repeals an existing court costs or adds a new court cost, the criminal courts operations manager (in conjunction with IT Services assistance in programming/mapping changes) is responsible for updating fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs and fees should be assessed in compliance with applicable state laws, Judge's orders, Commissioners Court orders, Attorney General opinions, etc. Quality control processes should be implemented with ongoing review by management. System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments. Government Code, Sec. 411.081, (d) Notwithstanding any other provision of this subchapter, if a person is placed on deferred adjudication community supervision under Section 5, Article 42.12, Code of Criminal Procedure, subsequently receives a discharge and dismissal under Section 5(c), Article 42.12, and satisfies the requirements of Subsection (e), <u>the person may petition the court that placed the defendant on deferred adjudication for an order of nondisclosure under this subsection.</u> Except as provided by Subsection (e), a person may petition the court under this subsection regardless of whether the person has been previously placed on deferred adjudication community supervision for another offense. After notice to the state and a hearing on whether the person is entitled to file the petition and issuance of the order is in the best interest of justice, the court shall issue an order prohibiting criminal justice agencies from disclosing to the public criminal history record information related to the offense giving rise to the deferred adjudication. A criminal justice agency may disclose criminal history record information that is the subject of the order only to other criminal justice agencies, for criminal justice or regulatory licensing purposes, an agency or entity listed in Subsection (i), or the person who is the subject of the order. <u>A person may petition the court that placed the person on deferred adjudication for an order of nondisclosure on payment of a \$28 fee to the clerk of the court in addition to any other fee that generally applies to the filing of a civil petition.</u> The payment may be made only on or after: According to Government Code, Sec. 103.0211. ADDITIONAL FEES AND COSTS IN CRIMINAL OR CIVIL CASES: GOVERNMENT CODE. An accused or defendant, or a party to a civil suit, as applicable, shall pay the following fees and costs under the Government Code if ordered by the court or otherwise required: (7) fee paid on filing a petition for an order of nondisclosure of criminal history record information in certain cases (Sec. 411.081, Government Code) . . . \$28
Cause: (Describe the cause of the condition if possible)	Clerical error Schedules not updated Lack of system edit or CRFE table set-up to prevent assessments in excess of or less than



	statutorily authorized amount. Inadequate quality assurance controls				
Effect: (Describe or quantify any adverse effects)	Incorrect distribution of funds to Dallas County and the State of Texas requiring additional time to correct posting errors. Incorrect or incomplete fee assessments Potential revenue loss for Dallas County and the State of Texas				
Recommendation: (Describe corrective action)	Assessment and payment posting procedures should include: • Assessment and collection of filing fees and other miscellaneous fees monitored for compliance with applicable state laws, Judge's orders, or Commissioners Court orders and applicable fee schedules. • Care taken in recording all elements of the assessments and receipt correctly to the proper accounts. • Supervisor periodic review of assessments for appropriateness, timeliness, and completeness. Corrections (within statutory guidelines) should be processed for assessment errors and adjustments reported to the County Treasurer for inclusion on the next State quarterly report. Non-Disclosure (MND) schedule should be updated including standardization (flagged with an 'X') of filing fees within the CRFE schedule. Non-applicable court costs should be end dated.				
Responsible Department or Organization:	County Clerk				
Management's Response:	☐ Agree	☐ Disagree	Respondent:		Date:
Comments:					
Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration		



Finding Number: 11-CC-01-6p
Date: January 23, 2013
Audit: County Clerk Criminal Audit FY 2010- 2011
Auditor(s) Assigned: NH

Finding:	Fee Assessments – MPK Schedule A 100% ACL analysis/extract of 21 cases with assessments created during fiscal years 2010 and 2011 using the MPK (Misdemeanor Parking) schedule revealed: 3 (14.3%) cases with assessment or other errors including, but not limited to: • Three cases with improper assessment (\$65 per case) of standard criminal costs not applicable on parking or pedestrian violations. ○ One of the three cases without assessment of: fee code #38 (indigent defense fee) for \$2, fee code #10 (local traffic fee) for \$3; and, fee code #92 (state traffic fine) for \$30.
Workpaper Reference: (or other method by which finding was identified)	ACL analysis of CR10, CR20, and CR50 tables ACL extraction of MPK Schedule
Condition: (Describe the current condition)	When judgment of guilty or deferred adjudication is rendered, the criminal court clerks assess the court costs and fine to each case based on the offense, offense code, and offense date. The court clerk enters the disposition information. The court clerks enter two letters in the disposition screen to indicate judgment type: "JG" – Judge; "JR" – Jury; "MG" – magistrate; and, "VG" – visiting judge. On occasion, a note is made of jury waived in the general comments section of the disposition screen. The court clerks will access the CRAM system (CR mainframe application) to select the proper fee codes (occasional exceptions noted). CRAM assessments populate automatically depending on offense, offense schedule selected, offense code and date of offense. MPK schedule in the CRFE table contained errors in applicability of various fee codes. Statutes require additional special assessments on certain offenses. For court costs not flagged with an 'X' as standard in the CRFE tables, the criminal court clerks are required to mark an 'X' next to each additional fee code needed in the assessment. Codes that are assessed manually within CRAM include: warrant fees; court appointed attorney fees; local crime stopper program fees; jury fees; other miscellaneous fees; and, installment/time payment fees (most time payment fees are added through an automated process). Defendants are given an assessment sheet of the court cost and fine total due. If any credit is given on a case, a comment will be noted on the assessment sheet and deducted from the total amount due. The court clerk is responsible for updating CRIN with the credit amount once completed. The Collections section administers community service when a defendant is indigent. Once the defendant completes community service, the Collections section is responsible for updating CRIN (Forvus) with the credit amount.



	Unpaid cases are initially assigned to the County Clerk's Criminal Collections section to establish payment plans for collecting fines and court costs due. Collection efforts on delinquent cases include warning letters and automated phone calls. If collection is not successful, the case is returned to the court for a show cause hearing. The Criminal Collections section request a capias pro fine (CPF) be issued for delinquent cases. When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the criminal courts operations manager (in conjunction with IT Services assistance in programming/mapping changes) is responsible for updating fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge's orders, Commissioners Court orders, Attorney General opinions, etc. Local Government Code, Sec. 133.102. CONSOLIDATED FEES ON CONVICTION. (a) A person convicted of an offense shall pay as a court cost, in addition to all other costs: (3) \$40 on conviction of a nonjailable misdemeanor offense, including a criminal violation of a municipal ordinance, <u>other than a conviction of an offense relating to a pedestrian or the parking of a motor vehicle.</u> Quality control processes should be implemented with ongoing review by management. System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments.
Cause: (Describe the cause of the condition if possible)	Clerical error CRFE table errors Inadequate quality assurance controls
Effect: (Describe or quantify any adverse effects)	Over-assessment and under-assessment of court costs to defendants Incorrect or incomplete fee assessments Potential revenue loss for Dallas County and the State of Texas. Incorrect distribution of funds to Dallas County and the State of Texas requiring additional time to correct posting errors.
Recommendation: (Describe corrective action)	Assessment and Payment posting procedures should include: • Assessment, collection, and prorating of court costs fines, and fees monitored for compliance with applicable state laws including Code of Criminal Procedure Chapters 42 and 102 and Local Government Code Chapter 133, Judge's orders, or Commissioners Court orders and applicable fee schedules based on the offense date and offense type for criminal offenses. • Care taken in recording all elements of the assessments and receipt correctly to the proper accounts. • Supervisor periodic review of assessments for appropriateness, timeliness, and completeness.

County Auditor



Dallas County, Texas

	Corrections (within statutory guidelines) should be processed for assessment errors including refunds issued as appropriate and adjustments reported to the County Treasurer for inclusion on the next State quarterly report.				
Responsible Department or Organization:	County Clerk				
Management's Response:	☐ Agree	☐ Disagree	Respondent:		Date:
Comments:					
Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration		



Finding Number: 11-CC-01-07
Date: January 24, 2013
Audit: County Clerk Criminal Audit FY 2010- 2011
Auditor(s) Assigned: NH

Finding:	Observation of office schedules and review of manual attendance records and Kronos time and attendance system postings and reports revealed: - Three exempt employees with sign-out times entered incorrectly in Kronos resulting in twenty hours reflected as worked rather than eight hours 4:30 A.M. was entered instead of 4:30 P.M.		
Workpaper Reference: (or other method by which finding was identified)	WP # 10.1 thru 10.3 Kronos ATO analysis		
Condition: (Describe the current condition)	Web time stamp functionality is used by non-exempt staff; Web time entry is used by exempt 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 staff to review hours paid and accrual balances taken / earned / available. Managers review and sign off the time entered in Kronos.		
Criteria: (Describe the optimal condition)	According to Dallas County Code, Section 82.175, Supervisory Responsibilities (c) Supervisors are responsible for ensuring employee time records are accurate and that no abuses occur. Only supervisor have the authority to correct employee time records errors or omissions. (e) Supervisors are responsible for checking daily start times, meal periods, end times, vacation, time, sick time, compensatory, time and overtime to ensure employees are in compliance with their shift work schedule and the county's overtime policies. Supervisors are responsible for promptly documenting actions warranting discipline and for promptly reporting possible fraud to the county auditor.		
Cause: (Describe the cause of the condition if possible)	Date entry error		
Effect: (Describe or quantify any adverse effects)	Actual times vary from entered times		
Recommendation: (Describe corrective action)	All vacation, sick leave, comp time, holiday time, jury duty, and approved time off should be posted to the Kronos time and attendance system in accordance with the Dallas County Code and Commissioners Court orders. Each employee should affirm bi-weekly time paid / leave balances expended through review of pay slip on Employee Self-Service (ESS) application. Emphasize supervisory review of time and attendance and Kronos postings for accuracy with Kronos time cards updated to reflect 'approval' by supervisor or management.		
Responsible Department or Organization:	County Clerk		
Management's Response:	☐ Agree	☐ Disagree	Respondent: _____ Date: _____
Comments:			
Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration