



DALLAS COUNTY COUNTY AUDITOR

Memorandum

To: Honorable John Garrett
Constable Precinct No. 1

From: Darryl D. Thomas *Darryl D. Thomas*
County Auditor

Subject: Review of Statutory Reporting and Compliance for August 1, 2012 through September 30, 2013.

Date: Issued: June 29, 2015
Released: August 21, 2015

Scope

A review was performed on the records and reports of Constable Precinct No. 1 for August 1, 2012 through September 30, 2013 during the term of the Honorable Cleophas Steele.

Review Procedures

Standard review procedures were followed to test the internal controls for cash, revenue, and other county assets. A random sampling of the total activity was selected for certain review steps based on risk, the dollar value of transactions, the volume of transactions, and noted internal control weaknesses. Testing also involved a review of the Constable civil system.

A partial list of the review tests include:

- Accounted for numerical sequence of manual receipts
- Traced amounts recorded on the receipts to the bank deposits
- Performed unannounced cash counts
- Examined special fund disbursements to determine if sufficient funds were collected, proper payees paid and if posting to the Constable civil system had occurred
- Reviewed assessed fees, commissions, executions and orders of sale for compliance with applicable state laws and Commissioners Court orders
- Reviewed time and attendance records for proper posting and compliance with County policies and procedures
- Reviewed Constable civil return lists for correct postings to the Constable Civil System to determine if appropriate credit was given to the Constable by the District Clerk, County Clerk and Justices of the Peace
- Reviewed Texas Attorney General IV-D billings
- Examined the Evidence/Property Room procedures and log sheets
- Documented warrant processes
- Confirmed requisite bond on file
- Compared paper service/attempt data to Global Positioning System (GPS) vehicle reports
- Reviewed responses to the internal control questionnaires (ICQ)

Statistical

Fiscal Year 2012

- 23,942 civil papers served per Constable Civil System
- 4,367 writs and orders of sale served per Constable Civil System
- 7,886 criminal papers served per Constable Civil System
- \$2,403,748.02 constable fee revenue collected all sources
- \$13,157.76 constable commission collected

Fiscal Year 2013

- 20,841 civil papers served per Constable Civil System
- 5,177 writs and orders of sale served per Constable Civil System
- 5,545 criminal papers served per Constable Civil System
- \$2,362,160.69 constable fee revenue collected all sources
- \$12,764.58 constable commission collected

FINDINGS

Cash Management

Office Receipts – A review of 5,735 County Wide Receipting (CWR) computer receipts including 89 (1.6%) cancelled/voided receipts revealed material compliance except: balancing of funds on hand against CWR system control total occurs only once a week during the preparation of the departmental bank deposit.

Field Receipts – A review of form 44-A field receipts, written by the writ deputies in the field, revealed material compliance.

Assessment/Collection – A review of 50 office receipts to determine if the amount collected was in compliance with state laws and Commissioners Court orders, and properly recorded to the Constable Civil System (CCS) revealed minimal instances of posting errors to the CCS.

Disbursements/Special Fund Reconciliation – A review of Special Fund activity revealed: one payee overpaid \$244.16, the commission amount was included in Special Fund check; one Special Fund check totaling \$1,987.20 was not cancelled resulting in a duplicate payment upon re-issuance (*Status: Resolved. Original check cancelled January 27, 2015*); the bookkeeper is authorized to approve checks for printing; old balances totaling \$2,069.22 have not been researched for disbursing to the applicable party and/or escheating to the County Treasurer or State Comptroller; and, \$425.50 in duplicate/overpayments from 2001 without recovery.

Commission Calculations – A review of 23 writ collections and commission calculations for compliance with Commissioners Court approved rates revealed: two commission calculation errors resulting in over-collection of commissions totaling \$1,664.32; and, a separate \$20 posting fee is assessed for posting notices at each location for sales of personal and real property to satisfy the judgment.

Receivables/IV-D Billings – A review of one monthly AG IV-D billing revealed material compliance except: one citation totaling \$49.50 was not billed to the AG.

Processing

Civil Paper Service – Monetary credit for civil paper service is consistently reflected on the Justice of the Peace Accounting System; however, two (14.29%) of 14 District civil papers sampled on the Odyssey Civil Courts System revealed the Sheriff received monetary credit for papers served by the Constable.

A sample review of 3885 disposed papers recorded to the CCS as Paper Type 'J' Notice revealed: 3501 notices recorded to CCS when writs of possession with immediate possession bonds filed are received by the Constable though a notice fee is not collected by the justice courts; and, 95 summons received from Truancy courts incorrectly recorded as a notice in the CCS.

Responses to the writ section Internal Control Questionnaire revealed: the County or Constable is not named as an additional insured by warehouseman, haulers/movers, towing companies, etc.; and, insured documents were requested but not provided by the precinct.

Criminal Paper Service - Management analysis is limited by system summary reports lacking true aging and manual tracking of unsuccessful service attempts. Constable Civil System is not consistently updated for unsuccessful service attempts.

GPS Data - A review of 38 papers for service attempts for eviction, small claims, and/or civil citations to the new GPS tracking system revealed: incomplete GPS data on vendor reports.

Evidence Control

Evidence/Property Room - Review of evidence/property room revealed: over 250 previously identified (first noted in 2007) items eligible for destruction remain in the inventory and the affidavit has not been updated with the required information in order to submit the motion for destruction.

Other

Time and Attendance - A sample review of employee time and attendance records and corresponding postings to Kronos revealed: four posting errors.

Administration Internal Control Questionnaire - Response to the administration ICQ revealed: confidential information such as driver license number, date of birth, etc. is left on desks or not secured in locked cabinets or locked drawers; and, employees are not required to report conflicts of interest.

Recommendations

Cash Management

Receipting/Depositing - All monies received should be promptly receipted, properly secured, and deposited consistent with state law, Local Government Code, § 113.022 and procedures recommended by the County Auditor. At the end of each business day, receipts should be totaled and compared to funds on hand and CWR system control totals. Receipt and deposit totals should be verified by the back-up bookkeeper or chief clerk with compensating processes such as dual sign-off on balancing and deposit documents.

Assessment/Collection - Continue to assess service fees in accordance with state laws and Commissioners Court orders. All data elements including the Paper Type should be accurately entered in the CCS.

Disbursements/Special Fund Reconciliation - Continue to maintain a special fund control ledger accounting for all special fund receipts, disbursements, and case balances. Erroneous disbursements/refunds should be recovered or a funding source identified. The special fund ledger should be periodically reviewed by supervisory personnel. Cash handling duties should be separated. Unclaimed property statutes in accordance with Property Code Chapters 72 and 76 should be followed.

Commission Calculations - The commission calculation should include the judgment, interest, and attorney fees and the approved commission percentages and hourly rates as authorized by Commissioners Court. Calculations should be verified / reviewed by another person such as supervising chief deputy or clerk. One notice fee per posted sale/writ should be assessed unless parties to the sale request additional posting locations.

Receivables/AG IV-D Billings – Continue to review and process all eligible IV-D service fees consistent with the maximum rate allowed by Family Code, § 231.202, Local Government Code, § 118.131, and Commissioners Court orders. Billing adjustments should be submitted for items not billed and/or billed in error.

Processing

Civil Paper Service – Examine computerized court records associated with papers served or attempted to verify that the fees are properly credited to Precinct No. 1. All data elements including the Paper Type should be accurately entered in the CCS. Documents without an officer's return required should not be entered in the CCS. Insurance certificates listing the County or precinct as an additional insured should be requested and retained from all warehouseman, towing companies, movers, etc. used by the precinct.

Criminal Paper Service - To extent feasible with current staffing levels, updates to the Constable Civil System should include recording unsuccessful service attempts. Conduct periodic inventories of papers on hand to report control totals. Develop standard procedures for staff to follow on timelines and number of unsuccessful service attempts. Warrants should remain active until served or recalled by the court.

GPS Data – Vehicles with missing or incomplete GPS data should be reported to the County Fleet Manager.

Other

Time and Attendance – Actual hours worked should be entered to the Kronos Time and Attendance System with type of leave taken and amount of hours accurately recorded. Historical edits should be submitted to the Payroll Hotline to correct Kronos posting errors.

Administration Internal Control Questionnaire – Confidential information should be retained in a restricted area and safely secured in a locked cabinet or locked drawer when not required for use by staff. Employees should be required to report all conflicts of interest.

Evidence Control

Evidence/Property Room – Eligible items should be scheduled for destruction as authorized by statute when departmental use is prohibited or not feasible. Conduct a complete physical inventory of all items annually.

Current Findings/Observations/Recommendations/Reponses

Detailed finding templates numbered 13.C1.01.01 through 13.C1.01.09 are attached.

Summary

This report is intended for the information and use of the department. While we have reviewed internal controls and financial reports, this review will not necessarily disclose all matters of a material weakness. It is the responsibility of the department to establish and maintain effective internal control over compliance with the requirements of laws, regulations, and contracts applicable to the department.

Highest areas of risk which need to be addressed include: clearing old special fund balances; evidence and property room inventory controls; proper and accurate entry of civil paper service to the Constable Civil System; and, proper assessment/calculation/collection of commissions.

Emphasis on outlined procedures should provide for improved departmental processes. Development of written internal procedures should be initiated to ensure compliance with recommended procedures, county policies, and state statutes. Consideration of all issues and weaknesses should be incorporated by the precinct as a self-assessment tool.

cc. Darryl Martin, Commissioners Court Administrator
Ryan Brown, Office of Budget and Evaluation



Finding Number: 13.C1.01.01a – Computer & Manual Receipts
Date: 8/21/14
Audit: Constable Precinct 1 FY 12 (8/1/12) – FY 13
Auditor(s) Assigned: MM

Finding:	Office Receipts Review of 5,735 computer generated county-wide receipts (CWR) including 89 cancelled/voided receipts, testing of voiding and balancing procedures for proper accounting and internal controls revealed: <ul style="list-style-type: none"> • Nine cancelled computer transactions did not contain a reason for cancellation. Status: Users not prompted to enter cancellation reason for transactions that are cancelled before an amount is entered. Seven receipts do not contain a cancellation reason due to this system limitation.
Work paper Reference: (or other method by which finding was identified)	Work Paper No. 3A, 3B, 3C, and 3D CWR User Sales Report and DC7 Receipts- Cancelled
Condition: (Describe the current condition)	<p>Payments made directly to the constable include service requests from outside Dallas County and papers stamped with "costs not complied with" by the court of issuance. Most payments are checks received via the U.S. Mail. Parties to a suit occasionally remit the wrong service fee amount.</p> <p>On October 21, 2010, the constable's office began using the County Wide Receipting (CWR) system to issue receipts (computer). The bookkeeper chooses the paper (the type of process requested to be served) type and then follows prompts to enter payer information, plaintiff name, defendant name, case number, and office number. In most cases, the fee for the paper type is already pre-set. Payment type of check or cash is chosen and the payment is receipted. Receipts are printed only when necessary (customer in office or if payment is mailed with return pre-paid postage envelope) as transaction history is retained within the system. The receipts are single copies. When the bookkeeper initiates a cancelled receipt on the CWR system, a prompt <u>inconsistently</u> appears for the bookkeeper to enter the reason. If the bookkeeper exits out of the receipt transaction before entering any type of information, the reason prompt for cancellation will not appear.</p> <p>Controls in CLASS prevent receipts from being created until transactions are complete. Transaction information is incomplete until payment is entered (amount paid, payment type, and payer) so that screen prints of a transaction in progress are not confused with a receipt. The small display window prevents full display of all constable items.</p> <p>Manual receipts are used only when the CWR system is down. Once CWR is functioning, the manual receipts are entered into the CWR system referencing the manual receipt number. There is one county wide numeric receipt sequence.</p> <p>Bookkeeper posts a memo entry of payments received on the Constable Civil System. Due to mainframe limitations, the disposed constable papers data is periodically purged (generally 13 months) and not viewable on the Constable Civil System.</p> <p>The bookkeeper prepares a weekly deposit through CWR each Thursday. Transactions are finalized and a CWR deposit warrant is printed from DC98.</p>
Criteria: (Describe the optimal	Management judgment in designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the Committee of Sponsoring Organizations of the



condition)	<p>Treadway Commission (COSO) framework. Internal control requires that five core components be present: Control Environment; Risk Assessment; Control Activities, Information and Communication; and Monitoring Activities. Specific controls related to receipt control procedures require that:</p> <ul style="list-style-type: none"> • All receipts are accounted for and properly used in order to affix responsibility, enhance cash control, and prevent potential assertion that monies were paid in with refund due as well as to "separation of duties for opening mail and receipting". • Receipts should not be altered, but properly voided and affixed with a reason for the void with retention of all voided copies. • The chief clerk should periodically review the exception reports (especially with respect to receipt deletions, lowered amounts, and payment type changes) to ensure that the explanation for the deletions is documented and reasonable. <p>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. Staff should be properly trained on balancing processes and closeout procedures. As part of compensating controls a second person verifies and signs off on the deposit along with the bookkeeper.</p>				
Cause: (Describe the cause of the condition if possible)	System limitation				
Effect: (Describe or quantify any adverse effects)	Prevents potential assertion that monies were paid and refunds due.				
Recommendation: (Describe corrective action)	<p>Receipt and deposit control procedures should include:</p> <ul style="list-style-type: none"> • Monitoring and reporting anomalies including entry of reason codes for voided receipts in the CWR system. • All copies of a void receipt should be retained, clearly marked "void" and affixed with reason for void in order to affix responsibility, enhance cash control and prevent potential assertion that monies were paid and refund due. • At the end of each business day, receipts should be totaled and compared to the funds on hand and CWR system control totals. Corrections should be made such that both good internal control and audit trails are maintained. Receipt and deposit totals should be verified by the back-up bookkeeper or chief clerk with compensating processes such as dual sign-off on balancing and deposit documents. 				
Responsible Department or Organization:	Constable Precinct 1				
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:		Date:
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 13.C1.01.01b – Form 44-A Field Receipts
Date: 8/21/14
Audit: Constable Precinct 1 FY 12 (8/1/12) – FY 13
Auditor(s) Assigned: MM

Finding:	Form 44-A Field Receipts Review of 61 manual Form 44-A field receipts, including one (1) voided receipt, written by deputies in the field and associated office receipts revealed: <ul style="list-style-type: none"> One CWR receipt was issued for \$47.69 more than amount receipted by the deputy on 44-A receipt. Status: The \$47.69 was deposited to the special fund account and subsequently refunded.
Work paper Reference: (or other method by which finding was identified)	Work Paper No 3A, 3B, 3E, 3G.1, Observations Manual Receipts Form 44-A
Condition: (Describe the current condition)	<p>Writ deputies collect funds in the field using form 44-A receipts for writs of execution, orders of sale, or tax warrants. In some instances, the defendant will pay the judgment amount to avoid a sale of property by the writ deputy.</p> <p>In other instances, the plaintiff, that holds a lien against the property for sale, will purchase the property. No funds will change hand for the sale except for service fees and commissions due the constable. The writ officer will issue a form 44-A receipt for the total amount of judgment credit, service fees, and commission, and delineate on the officer's return sent to the issuing court.</p> <p>When payments are received, the writ deputy will prepare a three-part manual receipt noting the payment method (certified/cashiers check/money order number or count the cash received as applicable), amount paid by judgment and commission including total paid, payer information, case style and number, and receipt date. If an error is made on the receipt, the writ deputy will write 'VOID' across the receipt and note the reason for the void. All copies of the voided receipt will be retained by the writ deputy for filing at the precinct office. For all valid receipts, the writ deputy will sign the receipt and issue the original (white) receipt to the payer. The second (pink) receipt copy and funds received will be turned over to the bookkeeper when the deputy returns to the office. An original office (CWR) receipt will be received from bookkeeper and attached to the third (yellow) copy of the form 44-A (manual field) receipt which is retained in numerical order. A second copy of the computer receipt is printed and attached to the pink copy of the form 44-A receipt and kept by the bookkeeper in a folder for pending special fund disbursements. The bookkeeper posts a memo entry of funds received to the Constable Civil System.</p> <p>If funds are collected after normal business hours, deputies will secure monies off-site until the next business day.</p>
Criteria: (Describe the optimal condition)	<p>Management judgment in designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. Internal control requires that five core components be present: Control Environment; Risk Assessment; Control Activities, Information and Communication; and Monitoring Activities. Specific controls related to receipt control procedures require that:</p> <ul style="list-style-type: none"> All monies received by Constable personnel should be promptly receipted for the amount of funds tendered, correct change given to customers, and all funds received properly secured, and deposited in accordance with Local Government Code § 113.022 and procedures recommended by the County Auditor. All receipts should be accounted for (properly used and kept in numerical order) and be



	<p>posted and deposited properly and timely. The original office receipt should be given to the deputy and attached to the receipt remaining in the form 44-A field receipt book. The second copy of the form 44-A field receipt should be attached to the second copy of the office receipt which is retained in numeric sequence.</p> <ul style="list-style-type: none"> • In accordance with Civil Practice and Remedies Code, § 34.047. DISTRIBUTION OF SALE PROCEEDS. (a) An officer shall deliver money collected on execution to the entitled party at the earliest opportunity. • Receipts should not be altered, but properly voided and affixed with a reason for the void, with retention of all voided copies.
Cause: (Describe the cause of the condition if possible)	Deputy error
Effect: (Describe or quantify any adverse effects)	Decreased internal control over funds collected.
Recommendation: (Describe corrective action)	<p>Proper receipt procedures for money received outside the office should include:</p> <ul style="list-style-type: none"> • The deputy constable immediately on return to the office provides monies and the second copy of the form 44-A field receipt to the bookkeeper. At which time, the bookkeeper should immediately write an office receipt for the correct amount. All funds should be presented to the bookkeeper in the payment type received. If the bookkeeper or chief clerk are not present, money should be counted by a second deputy constable with affirmation noted on the receipt and properly secured in a safe drop box accessible by the chief clerk and bookkeeper only. • Receipts not be altered, but properly voided and affixed with a reason for the void with retention of all voided copies. • Funds properly secured at all times.
Responsible Department or Organization:	Constable Precinct 1
Management's Response:	<input type="checkbox"/> Agree <input type="checkbox"/> Disagree Respondent: _____ Date: _____
Comments:	
Disposition:	<input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration



Finding Number: 13.C1.01.02 – Compliance with Service Fees
Date: 8/21/14
Audit: Constable Precinct 1 FY 12 (8/1/12) – FY13
Auditor(s) Assigned: MM

Finding:	Assessments Review of 50 payment postings to the Constable Civil System (CCS) for compliance with service fees established by Commissioners Court orders, state laws, and court orders revealed material compliance except for: <ul style="list-style-type: none"> • Two instances in which the paper type receipted differed from what was entered to the Constable Civil System (CCS). <ul style="list-style-type: none"> ○ One Justice and Small Claims Citation entered as a Summons ○ One Writ of Execution entered as a Summons • Five instances in which the fee amount earned or collected was not entered to Constable Civil System (CCS). • One fee amount earned not entered for one writ of garnishment fee paid directly to the court.
Work paper Reference: (or other method by which finding was identified)	Work Paper No 3F FY12, 3F FY13
Condition: (Describe the current condition)	<p>In accordance with Local Government Code, § 118.131, service fee rates are established and approved by Commissioners Court prior to October 1st of each year to be effective on January 1st. Parties wishing to secure service by the constable precinct may refer to the Commissioners Court order, contact the constable precinct by phone, or locate the listing published by the State Comptroller.</p> <p>Payments made directly to the constable include service requests from outside Dallas County and papers stamped with “costs not complied with” by the court of issuance. Most payments are received via the U.S. Mail. Parties to a suit occasionally remit the wrong service fee amount. Overpayments \$10 or less are not refunded unless specifically requested by the party seeking service of process. Payments received for less than the authorized amount are consistently returned (without service performed) requesting the appropriate amount. Service fees are assessed / collected by the bookkeeper referencing the case number, style of the case, paper type, payer and payer address, payment type, date paid, payment amount, and type of deposit. Fees remitted for service on tax suits may be less than approved schedules due to insufficient collection of funds at a tax sale. When service is processed with receipt of partial payment, the civil paper return is not returned to the court until full payment is received.</p> <p>Data from civil papers is entered by the clerks to the CCS. Addresses are researched with Mapsco information added and routed to civil deputies based on their assigned district.</p> <p>Bookkeeper posts a memo entry of payments received on the Constable Civil System. Due to mainframe limitations, data on served/disposed constable papers is periodically purged/archived and not viewable on the Constable Civil System.</p>
Criteria: (Describe the optimal condition)	<p>Management judgment in designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. Internal control requires that five core components be present: Control Environment; Risk Assessment; Control Activities, Information and Communication; and Monitoring Activities. Specific controls related to assessment/collection procedures require that:</p> <ul style="list-style-type: none"> • Procedures are established for supervisory review of fee assessments and receipts. • Service fees are assessed and collected in compliance with applicable state laws including Local Government Code, § 118.131 and Commissioners Court orders.



	<p>Rules of Civil Procedure, RULE 126. FEE FOR EXECUTION OF PROCESS, DEMAND. No sheriff or constable shall be compelled to execute any process in civil cases coming from any county other than the one in which he is an officer, unless the fees allowed him by law for the service of such process shall be paid in advance; except when affidavit is filed, as provided by law or these rules. The clerk issuing the process shall indorse thereon the words "pauper oath filed," and sign his name officially below them; and the officer in whose hands such process is placed for service shall serve the same.</p> <p>Rules of Civil Procedure, RULE 107. RETURN OF SERVICE (a) The officer or authorized person executing the citation must complete a return of service. The return may, but need not, be endorsed on or attached to the citation.</p> <p>Rules of Civil Procedure, RULE 129. HOW COSTS COLLECTED. If any party responsible for costs fails or refuses to pay the same within ten days after demand for payment, the clerk or justice of peace may make certified copy of the bill of costs then due, and place the same in the hands of the sheriff or constable for collection.....</p> <p>Rules of Civil Procedure, RULE 130. OFFICER TO LEVY. The sheriff or constable upon demand and failure to pay said bill of costs, may levy upon a sufficient amount of property of the person from whom said costs are due to satisfy the same, and sell such property as under execution.</p> <p>Family Code, Sec. 157.103. CAPIAS FEES. (a) The fee for issuing a capias as provided in this chapter is the same as the fee for issuance of a writ of attachment. (b) The fee for serving a capias is the same as the fee for service of a writ in civil cases generally.</p> <p>A record of original entry should be posted for tracking/reporting and include all updates of all required data elements accurately and timely.</p>		
Cause: (Describe the cause of the condition if possible)	Clerical error		
Effect: (Describe or quantify any adverse effects)	Instances of CCS not accurately reflecting paper service type or fees earned/paid.		
Recommendation: (Describe corrective action)	<p>Proper receipt processing procedures should include:</p> <ul style="list-style-type: none"> • Service fees properly assessed based on the issuance date, collected and timely deposited based on state laws, Commissioner Court orders, etc. • All data elements including the Amount Collected, Amount Earned, and Paper Type accurately entered in the CCS. • The fee amount earned entered in the CCS and recorded on the return for all papers served including those exempt from prepayment of service fee (i.e. papers served by virtue of pauper's affidavit, protective orders, tax suits, etc.). 		
Responsible Department or Organization:	Constable Precinct I		
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: _____ Date: _____
Comments:			
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 13.C1.01.03 – Special Fund Activity & Reconciliation
Date: 9/04/14
Audit: Constable Precinct 1 FY 12 (8/1/12) – FY 13
Auditor(s) Assigned: MM

Finding:	<p>Special Fund Review of the special fund activity including thirty three checks, general ledger and internal control procedures for separation of duties, authorization, funds available for disbursement and proper payees revealed:</p> <ul style="list-style-type: none"> • Bookkeeper is authorized to prepare preliminary disbursement file and approve checks for printing. • One instance in which the payee was overpaid \$244.16; the commission amount was included in Special Funds check. • Original check not properly cancelled before re-issue, resulting in overpayment of \$1,987.20. <p>Status: Precinct contacted the Treasurer's office and the check was cancelled January 27, 2015.</p> <p>Prior Year Status: Old balances totaling \$2,069.22 have not been researched for disbursing to the applicable party and/or escheating to the County Treasurer or State Comptroller. \$425.50 in duplicate/overpayments from 2001 without recovery.</p>
Work paper Reference: (or other method by which finding was identified)	Work Paper No, 4A FY12, 4A FY13, 4B FY12, 4B FY13, 4C FY12, 4C FY 13, and 4E
Condition: (Describe the current condition)	<p>The bookkeeper maintains a ledger of the special fund activity due to lack of accounting and reporting features within the Constable Civil System. The bookkeeper records receipt numbers, dates, and amount deposited into the special fund bank account.</p> <p>Special fund checks are issued to disburse collected judgment funds and/or to refund overpayments.</p> <p>After review of the special fund ledger and determination regarding available funds (typically one to two weeks after the deposit) in order to generate disbursements, the bookkeeper prepares and saves a special fund preliminary disbursement file to a designated computer drive. The file is reviewed for General Ledger funds availability and approved for processing by the Auditor's office. The County Treasurer's office sends a confirmation file to the department for approval or rejection prior to printing the special fund checks. If approved, the checks are printed in the County Treasurer's office through Oracle AP and mailed as addressed. The bookkeeper updates the disbursement information to the ledger sheets and records a memo entry on the Constable Civil System (CCS).</p> <p>The constable's office relies on the County Treasurer for bank reconciliations to Oracle and does not affirm transactions on the Oracle special fund general ledger to the ledger maintained by the bookkeeper.</p> <p>Limited research of old balances (\$2,069.22 balance as of 9/30/2013 is over three years old) is performed on the funds remaining in the special fund account for disbursement or escheatment.</p>
Criteria: (Describe the optimal condition)	Management judgment in designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. Internal control requires that five core



	<p>components be present: Control Environment; Risk Assessment; Control Activities, Information and Communication; and Monitoring Activities. Specific controls related to disbursement procedures require that:</p> <ul style="list-style-type: none"> • To provide oversight, supervisory verification of all cash transactions (receipts or disbursements) should be consistent and evidenced on subsidiary reconciliation. • To safeguard funds and improve reporting accuracy, departmental subsidiary ledgers should be periodically reconciled and compared to Oracle GL. Assigned cash handling duties are separated. • To comply with statutes, stale dated checks and undisbursed funds should be reviewed in accordance with unclaimed property statutes, Property Code, § 72 and 76. • To provide constituent service, funds should be disbursed in a timely manner to the appropriate parties.
Cause: (Describe the cause of the condition if possible)	<p>Clerical error Lack of supervisory verification</p>
Effect: (Describe or quantify any adverse effects)	<p>Deferred research:</p> <ul style="list-style-type: none"> • Delayed disbursements to entities/individuals entitled to funds. • Penalties from the State for not following escheat statutes may be assessed if not corrected. <p>Limited reconciliation:</p> <ul style="list-style-type: none"> • Undetected posting errors resulting in potential for overpayment and unrecoverable losses. <p>Additional staff time to research and correct posting errors.</p>
Recommendation: (Describe corrective action)	<p>Special fund procedures should include:</p> <ul style="list-style-type: none"> • The special fund control ledger periodically reviewed and reconciled to the Oracle general ledger by supervisory personnel to ensure that all special fund deposits and disbursements are properly posted. • Unclaimed property statutes in V.T.C.A., Property Code Chapter 72 and 76 followed when special fund checks are stale dated by the County Treasurer or funds remain undisbursed in the special fund and cannot be disbursed to the court of jurisdiction. • Segregation of responsibilities for employees receipting payments, preparing deposits, preparing disbursements, and signing / authorizing special fund disbursements. Approval of preliminary check files limited to supervisory staff not responsible for preparing the initial special fund disbursement file. <p>Duplicate/overpayments should be recovered or a funding source identified.</p>
Responsible Department or Organization:	Constable Precinct 1
Management's Response:	<input type="checkbox"/> Agree <input type="checkbox"/> Disagree Respondent: _____ Date: _____
Comments:	
Disposition:	<input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration



Finding Number: 13.C1.01.04 – Civil Papers Service
Date: 8/22/14
Audit: Constable Precinct 1 FY 12 (8/1/12) – FY 13
Auditor(s) Assigned: MM

Finding:	<p>Comparison of 14 civil paper returns and the associated County Clerk and District Clerk Odyssey records and 40 civil paper returns and the related Justice of the Peace mainframe records for proper credit and review of R02967 revealed <u>material compliance</u> except for:</p> <ul style="list-style-type: none"> • Six instances in which the amount collected was not entered to the Constable Civil System (CCS). • Two civil papers served with monetary credit recorded to Dallas Sheriff by the District Clerk instead of Precinct 1. <p>Responses to the Internal Control Questionnaire (ICQ) indicate:</p> <ul style="list-style-type: none"> • County is not named as an additional insured for towing, moving, storing or warehouseman used for writs of possession, writs of sequestration, writs of execution, etc. <ul style="list-style-type: none"> ◦ Insurance documents were not provided by the precinct <p>A review 3885 disposed papers recorded as Paper Type 'J' Notices in FY2013 revealed:</p> <ul style="list-style-type: none"> • 3501 Notices recorded to CCS when Writ of Possessions received by Constable with Immediate Possession Bonds filed on Eviction cases although a \$75 Notice fee is not collected by the justice courts • 95 Summons received from Truancy courts incorrectly recorded in the CCS as civil paper type 'J' Notice rather than paper type 'K' Notices, Orders – Juvenile • Seven hearing notices (non-civil papers) received from the justice of peace court for traffic cases recorded in CCS as civil paper type 'J' Notice
Work paper Reference: (or other method by which finding was identified)	<p> Work Paper No. 5A and 5B FY2013 R02967 List of Disposed Papers ICQ responses Constable Civil Fee Analysis Review of civil and criminal paper statistical activity from CCS </p>
Condition: (Describe the current condition)	<p>The Constable's office receives papers via court clerks where parties to a case request service through the court clerk. The court clerks require payment in advance or denote payment exception for civil papers to be served by the Dallas County sheriff or constable agencies with the papers routed to the appropriate agency for service. A stamp is affixed to the paper by the District and County Clerk staff showing whether officer fees were collected. Exceptions to pre-payment for service include:</p> <ul style="list-style-type: none"> • Parties that have been approved by the court as indigent. The clerk issuing the process would endorse thereon the words "pauper oath filed". • Papers (citations, notices, capiases, etc.) for IV-D cases requested by the Attorney General. • Cases involving tax suits filed by governmental entities. • Cases filed by governmental entities which are exempted from security of filing and service fees. • Protective orders and garnishments. Returns on garnishments are not sent to the court of original issuance by the precinct until payment is received. • Attorneys may request civil papers be issued directly to the attorney for handling and service. The court clerk issuing the process would endorse thereon the words "costs not complied with". The attorney will mail or have these civil papers delivered directly to either a law enforcement agency or private process server. When an attorney selects a constable precinct for service, payment will accompany the civil process or the paper will be held by the constable precinct without service pending payment. The attorney will be



	<p>notified by the constable precinct of the amount due in order for service to be completed and paper returned to court.</p> <p>After paper service, constable staff returns papers to the issuing court (justice of the peace, truancy courts, county clerk or district clerk) thus enabling clerk to properly recognize prepaid revenue. In rare instances, services are performed for urgent/rush papers and the requesting party is billed for the amount due. The civil paper is not returned to the court until full payment is received. Only papers issued by the Justice of the Peace courts are reviewed for proper credit by constable staff. Constable staff without access to Odyssey Civil Courts System financial tabs cannot review the civil return lists to see if proper credit has been given for papers served.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Management judgment in designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. Internal control requires that five core components be present: Control Environment; Risk Assessment; Control Activities, Information and Communication; and Monitoring Activities. Specific control activities related to the assessment/service of civil papers include:</p> <ul style="list-style-type: none"> • County, District, and Justice of the Peace courts should properly assess and record credit for civil paper service including the collection of constable fees due. <p>Per Property Code, Section 24.0061 (b), A writ of possession may not be issued before the sixth day after the date on which the judgment for possession is rendered unless a possession bond has been filed and approved under the Texas Rules of Civil Procedure and judgment for possession is thereafter granted by default.</p> <p>(c) The court shall notify a tenant in writing of a default judgment for possession by sending a copy of the judgment to the premises by first class mail not later than 48 hours after the entry of the judgment.</p> <p>(d) The writ of possession shall order the officer executing the writ to:</p> <p>(1) post a written warning of at least 8-1/2 by 11 inches on the exterior of the front door of the rental unit notifying the tenant that the writ has been issued and that the writ will be executed on or after a specific date and time stated in the warning not sooner than 24 hours after the warning is posted.</p> <p>Per Property Code, Section 24.0061 (e), the writ of possession shall authorize the officer, at the officer's discretion, to engage the services of a bonded or insured warehouseman to remove and store, subject to applicable law, part or all of the property at no cost to the landlord or the officer executing the writ.</p> <p>Per Civil Practice and Remedies Code, Section 62.061, an officer who executes a writ of sequestration shall care for and manage in a prudent manner the sequestered property he retains in custody. If the officer entrusts sequestered property to another person, the officer is responsible for the acts of that person relating to the property. The officer is liable for injuries to the sequestered property resulting from his neglect or mismanagement or from the neglect or mismanagement of a person to whom he entrusts the property. If an officer is required to expend money in the security, management, or care of sequestered property, he may retain possession of the property until the money is repaid by the party seeking to replevy the property or by that party's agent or attorney.</p> <p>Per Civil Practice and Remedies Code, Section 34.061, the officer shall keep securely all personal property on which he has levied and for which no delivery bond is given. If an injury or loss to an interested party results from the negligence of the officer, the officer and his sureties are liable for the value of the property lost or damaged.</p> <p>Per Civil Practice and Remedies Code, Section 61.082, a court may not issue any process of</p>



attachment, execution, sequestration, replevin, or distress or of any kind of seizure, levy, or sale on a work of fine art unless the court requires, as part of the order authorizing the process, that the work of fine art is handled and transported in a manner that complies with the accepted standards of the artistic community for works of fine art, including, if appropriate, measures relating to the maintenance of proper environmental conditions, proper maintenance, security, and insurance coverage.

Per Local Government Code, Section 86.011 (c), the constable is responsible for the official acts of each deputy of the constable. The constable may require a deputy to post a bond or security. A constable may exercise any remedy against a deputy or the deputy's surety that a person may exercise against the constable or the constable's surety.

Per Local Government Code, Section 86.012, if a constable appoints more than one reserve deputy constable, the constable may execute a blanket surety bond to cover the reserve deputy constables. Instead of a reserve deputy constable executing an individual bond under Subsection (c) or the constable executing a blanket surety bond, the county may self-insure against losses that would have been covered by the bond.

According to **Local Government Code § 86.021(a)**, a constable shall execute and return as provided by law each process, warrant, and precept that is directed to the constable and is delivered by a lawful officer.

According to **Local Government Code § 86.024(a)**, a constable that fails or refuses to execute and return according to law a process, warrant, or precept that is lawfully directed and delivered to the constable, the constable shall be fined for contempt before the court that issued the process, warrant, or precept on the motion of the person injured by the failure or refusal.

Per Local Government Code (LGC), Sec. 113.903. COLLECTION MADE BY ONE OFFICER ON BEHALF OF ANOTHER. (a) With the prior consent of the commissioners court and the officer to whom funds are owed, a district, county, or precinct officer authorized by law to receive or collect money or other property that belongs to the county may receive or collect, on behalf of another district, county, or precinct officer, money or property owed to the county.

(b) If the officer collects money under this section, the officer shall deposit the money in accordance with Section 113.022.

(c) When the officer reports or deposits the collection, the officer shall file with the report or deposit a statement of:

- (1) the name of the party paying the money;
- (2) the amount received;
- (3) the purpose for which the amount was received; and
- (4) the officer on whose behalf the money was collected.

(d) the county auditor, or county clerk if there is no county auditor, and the county treasurer shall attribute money or property received or collected under this section to the account of the officer on whose behalf it is received or collected.

(e) A person who accepts a payment under the terms of this section shall issue a receipt for any money received to the payer of the debt.

Rules of Civil Procedure, RULE 17. OFFICER TO EXECUTE PROCESS - Except where otherwise expressly provided by law or these rules, the officer receiving any process to be executed shall not be entitled in any case to demand his fee for executing the same in advance of such execution, but his fee shall be taxed and collected as other costs in the case.

Rules of Civil Procedure, RULE 126. FEE FOR EXECUTION OF PROCESS,



	DEMAND - No sheriff or constable shall be compelled to execute any process in civil cases coming from any county other than the one in which he is an officer, unless the fees allowed him by law for the service of such process shall be paid in advance; except when affidavit is filed, as provided by law or these rules. The clerk issuing the process shall indorse thereon the words "pauper oath filed," and sign his name officially below them; and the officer in whose hands such process is placed for service shall serve the same.		
Cause: (Describe the cause of the condition if possible)	Clerical error or incomplete management oversight Insurance documentation not provided Inadequate guidelines on paper type reporting		
Effect: (Describe or quantify any adverse effects)	Fees credited to the wrong law enforcement and or paper service not recognized as income offsetting constable expenditures. Potential liability to the County if items removed, transported, and/or stored are damaged. Overstated workload measures. Incorrect constable civil fee analysis		
Recommendation: (Describe corrective action)	<p>The precinct should monitor current procedures affirming proper deposit/credit:</p> <ul style="list-style-type: none"> • Request inquiry access to the Odyssey Civil Courts system for the appropriate staff • Notify appropriate department to make any necessary corrections. • Examine computerized court records associated with papers served or attempted to verify that fees are properly credited to Precinct No. 1. • Enter information into the Constable Civil System, accurately and timely <p>Evidence of adequate insurance should be requested (and maintained on file) from all warehouseman, towing companies, movers, etc. used by the precinct with the County named as an additional insured.</p> <p>Summons received from truancy or juvenile courts should be recorded as paper type 'K'.</p> <p>Posting of written warning as required by Property Code, Section 24.0061 (d)(1) for notice of immediate possession should not be recorded to the CCS as Paper Type 'J' unless an officer's return is required by statute or Rules of Civil Procedure.</p>		
Responsible Department or Organization:	Constable Precinct 1		
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: _____ Date: _____
Comments:			
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 13.C1.01.05 – **Receivables & AG IV-D Billings**
Date: 8/22/14
Audit: Constable Precinct 1 FY 12 (8/1/12) – FY 13
Auditor(s) Assigned: MM

Finding:	Attorney General IV-D Billings Review of Attorney General (AG) IV-D monthly billing for the month of June 2013 revealed: <ul style="list-style-type: none"> One citation totaling \$49.50 net not billed to the AG. Both a citation and notice were issued for service to the same non-custodial parent.
Work paper Reference: (or other method by which finding was identified)	Work Paper No. 5C, June 2013 AG IV-D Billing.
Condition: (Describe the current condition)	<p>Attorney General's office submits citations, notices, capiases, etc. for IV-D papers directly to the constable's office for processing without payment of the required service fee. AG IV-D papers are manually tracked by constable staff. After the end of the month, constable's staff prepares detailed billings based on the prior months IV-D papers received and processed for service. A summary invoice is prepared by the chief clerk requesting reimbursement at 66% of the approved service fee amount. The invoice is submitted to the attorney general for review and processing.</p> <p>Notification of service fee amounts (effective January 1st of each year) is posted by the Commissioners Court Clerk available for inquiry by all constable precincts, sheriff, justice court precincts, County Clerk, and District Clerk offices.</p>
Criteria: (Describe the optimal condition)	<p>Management judgment in designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. Internal control requires that five core components be present: Control Environment; Risk Assessment; Control Activities, Information and Communication; and Monitoring Activities. Specific controls related to billing procedures, collection efforts, and accounting controls include:</p> <ul style="list-style-type: none"> Monitoring the age of receivables (run an aged receivable report on a weekly or monthly basis), and systemically follow-up on any accounts that are past due more than a predetermined number of days <ul style="list-style-type: none"> Accounts receivable sub-ledger is reconciled monthly. Reconciliation is reviewed by management and evidence of review is maintained. Referral of uncollected receivables for delinquent collection assistance in a timely manner Invoices include an accurate breakdown of fees assessed (e.g. party, type of service fee, and amount of services fee) <ul style="list-style-type: none"> Invoices are mailed timely (emailed if email address is available) Collection efforts initiated on all delinquent balances <ul style="list-style-type: none"> Automated phone calls (or live call scripts) and delinquent notice mailings (standard collection letters) Use skip tracing or available address search engines <p>Service fees should be assessed / collected in compliance with applicable state laws including Local Government Code, § 118.131 and Commissioners Court orders.</p> <p>All eligible Title IV-D service fees should be billed to the Attorney General at the maximum rate as allowed by Family Code, § 231.202.</p>
Cause: (Describe the cause of the condition if possible)	Clerical error



Effect: (Describe or quantify any adverse effects)	Loss of revenue				
Recommendation: (Describe corrective action)	Maintain/update Attorney General billing procedures periodically including: <ul style="list-style-type: none"> • Communicate changes in service fees to staff. • Assess, bill, and collect service fees on all cases based on State laws, Commissioners Court orders, etc. and guidelines provided by the AG. • Review of assessments and monthly IV-D billings by supervisory staff to monitor adherence to established procedures. Billing adjustments should be submitted for items not billed and/or billed in error.				
Responsible Department or Organization:	Constable Precinct 1				
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:		Date:
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 13.C1.01.06 – **Commission Calculations**
Date: 9/04/14
Audit: Constable Precinct 1 FY 12 (8/1/12) – FY 13
Auditor(s) Assigned: MM

Finding:	Commission Calculations Review of commission calculations on 23 writ collections for compliance with Commissioners Court approved rates revealed: <ul style="list-style-type: none"> Two commission calculation errors resulting in over-collection of commission (\$1,664.32 total) where deputy used wrong execution worksheet and/or formula to compute and collect constable commission. A \$20 posting fee is assessed for each notice of sale that is posted (at various locations) or certified letter sent to inform interested parties (property owners and prospective buyers) of upcoming sale when a personal or real property sale is conducted to satisfy a judgment. <ul style="list-style-type: none"> One instance where fee was <u>not</u> collected prior to sale. <i>Response: Notices are posted at three locations for real property sales. Notices are posted at multiple locations for personal property sales in order to enhance collection efforts. In some circumstances, a notice is also sent via certified mail to the owner of record.</i>
Work paper Reference: (or other method by which finding was identified)	Work Paper No. 5E
Condition: (Describe the current condition)	<p>Writs of execution and orders of sale are routed by constable clerical staff to the writ officers for service. An execution worksheet is prepared by the writ deputy to calculate the constable commission amount due and determine the total amount due from the defendant for judgment, costs, post judgment interest, etc. based on collection with a sale and without a sale.</p> <p>The constable writ deputy attempts to make personal contact with defendant. The defendant is served and advised of the amount required to be paid to satisfy the judgment. If payment is received satisfying the judgment, a sale will not occur. If payment is not received, the officer will attempt to identify statutorily eligible personal and/or real property that can seized and sold at auction.</p> <p>Writ deputies obtain services of insured (level of insurance that is equal to or exceeding minimum levels required by the State with the constable precinct or County named as an additional insured could not be verified) wreckers and/or storage facilities/warehouseman (previously authorized by the Constable) to remove and store seized personal property until the sale takes place. Seized personal property is stored by a warehouseman who is eligible to receive compensation from the sale for hauling seized items and the corresponding storage fees.</p> <p>Notice of sale or real property is published in the Daily Commercial Record. The Daily Commercial Record is paid either by the plaintiff or its representative before the auction date. Notices of sale are posted in various county locations. A \$20 fee is assessed for each location where a notice is posted and for every notice sent through certified mail. Costs for posting notices deducted from proceeds of sale. The deputy will sell property at the designated location and time listed on the notices of sale. Real property is sold at the George Allen Courts Building.</p>



	<p>The writ officer accepts valid bids from anyone present and records each bid by bidder on bid data sheets for each item being sold. The successful bidder is required to pay by cash, cashier's check, and/or money order. The writ officer issues a receipt of payment to the successful bidder for the full (except when storage fees are to be paid directly to the storage facility by the successful bidder to obtain the property) bid amount. The writ officer issues the required bill of sale to the successful bidder and completes other legally required documentation. The bid sheets, commission calculation sheet, copy of the writ, and copies of other documentation are maintained by the writ officer at the constable's office in individual folders.</p>
Criteria: (Describe the optimal condition)	<p>Management judgment in designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. Internal control requires that five core components be present: Control Environment; Risk Assessment; Control Activities, Information and Communication; and Monitoring Activities. Specific controls related to execution and sale procedures, collection efforts, and accounting controls include:</p> <ul style="list-style-type: none"> • Defendants served in accordance with Rules of Civil Procedure and statutes. • Notices posted and sales conducted in compliance with statute on eligible property. • Automated constable commission calculation worksheets with separate files for collections made with or without a sale. Worksheets should contain all variables including the judgment date, judgment amount, judgment credit, attorney fees, interest rate, pre-judgment and post judgment interest, court costs, service fees (if not combined with court costs), applicable commission percentages, and deputy hours spent. <p>According to Dallas County court orders 2010-1626, 2011-1662, 2012-1587, and 2013-1572 "Commission calculations should include judgment, interest, and attorney fees collected while excluding any court costs."</p> <p>According to Rule of Civil Procedure, Rule 647, NOTICE OF SALE OF REAL ESTATE, the officer shall post such notice in writing in three public places in the county if no newspaper will publish the notice of sale for the compensation herein fixed.</p> <p>According to Rule of Civil Procedure, Rule 650, NOTICE OF SALE OF PERSONAL PROPERTY, the sale of any personal property levied on under execution shall be given by posting notice thereof for ten days successively immediately prior to the date of sale at the courthouse door of any county and at the place where the sale is to be made.</p> <p>According to Texas Tax Code Chapter 34.01. Sale of Property, (m)... As soon as practicable after a deed is executed by the officer, the officer shall either file the deed for recording with the county clerk or deliver the executed deed to the taxing unit that requested the order of sale which shall file the deed for recording with the county clerk. The county clerk shall file and record each deed filed under this subsection and after recording shall return the deed to the grantee.</p>
Cause: (Describe the cause of the condition if possible)	Writ deputy calculations errors
Effect: (Describe or quantify any adverse effects)	Potential liability to County if bidders are required to pay more than required by law.
Recommendation: (Describe corrective action)	<ul style="list-style-type: none"> • The commission calculation should include the judgment, interest, and attorney fees and the approved commission percentages and hourly rates as authorized by Commissioners Court.



	<ul style="list-style-type: none"> • Calculations should be verified / reviewed by another person (chief deputy or chief clerk). • Review of all execution worksheets prior to beginning of year to verify correct formula in use. • One notice fee per posted sale (per writ) should be assessed in accordance with Commissioner's court orders unless parties to the sale request additional locations not required by statute or the Rules of Civil Procedure. • All payments are disbursed to the proper payees for the correct amount. <p>Refund of excess collections should be issued to the appropriate parties.</p>		
Responsible Department or Organization:	Constable Precinct 1		
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: _____ Date: _____
Comments:			
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 13.C1.01.07 – Warrants/Capiases
Date: 11/7/14
Audit: Constable Precinct 1 FY 12 (8/1/12) – FY 13
Auditor(s) Assigned: MM

Finding:	Review of warrant/capias procedures revealed: <ul style="list-style-type: none"> • Warrants are entered to the Constable's warrant system (CW50/WX50) on the mainframe a daily basis as received; however, hundreds of warrants in the 'wall file' have not been entered by clerks and subsequently worked by deputy constables. • Constable Civil System (CCS) lacks true aging. • Unsuccessful service attempts are manually tracked and not recorded to the Constable Civil System • Warrants are no longer placed on Regional after deputies attempt service per instruction of the Dallas County Sheriff Department. • As of July 19 2014, there are 97,889 active warrants assigned to Constable Precinct 1 as per Document Direct Report R05870.
Work paper Reference: (or other method by which finding was identified)	Work Paper No. 5G Review of warrant/capias workflow process
Condition: (Describe the current condition)	<p>Warrants and capias are received from the Justice of the Peace Courts, Truancy Courts, the Attorney General's Office, and occasionally from out of county courts. The papers are stamped by clerical staff with an internal office number and data from the warrants are entered to the Constable Civil System. The warrants are alphabetized by the defendant's name to be filed in the 'wall file' and eventually worked by deputies. As a general practice, warrants have a shelf life of 2 years.</p> <p>Warrants are researched by the deputies with phone calls. No letters are sent prior to attempts to physically serve warrants. Attempts of physical service/execution of the warrant are made when phone calls are unsuccessful. Depending on the available information, 2 or 3 attempts are made to serve the warrant. Unserved warrants are <u>no</u> longer entered on the regional warrant system. Deputy Constables input return information on served warrants or capias into the Constable Civil System and the paper is returned to the court of issuance.</p> <p>Defendants with class C misdemeanor warrants are taken before the court or to jail. For a capias, the subject is transported straight to jail. For felony and class A or B warrants, deputies physically go to the defendant's location to attempt service. District Attorney office recommended that the Constable's office give priority to working these papers rather than class C warrants/capias.</p> <p>When a Precinct 1 court (JP1-1, JP1-2, and Truancy) recalls a warrant/capias, a copy of the recall prints in the constable's office on a designated printer. The warrant clerk will enter an 'R' (Recalled) as the disposition type on the Constable Civil System for all recalled warrants and send the warrant papers to the designated court. A summary printout of all entered recalls is generated and the clerk compares it to the court's copy of the recall. The recalls are totaled up and a count is kept with the printout and the recalls.</p>
Criteria: (Describe the optimal condition)	<p>Management judgment in designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. Internal control requires that five core components be present: Control Environment; Risk Assessment; Control Activities, Information and Communication; and Monitoring Activities. Specific controls related to processing warrants include:</p> <ul style="list-style-type: none"> • Warrant or capias information entered accurately and timely as received to the CCS • Warrants or capias assigned to deputies for service • Officer's return on warrants or capias updated by the officer after each service or attempted service



	<ul style="list-style-type: none"> • Status {recalled ("R"), regional ("O"), served ("S"), and unserved ("U")} of the warrant/capias accurately and timely updated to the CCS • Warrants are returned to the court of origin as served or recalled <p>According to Local Government Code § 86.021(a), a constable shall execute and return as provided by law each process, warrant, and precept that is directed to the constable and is delivered by a lawful officer.</p> <p>According to Local Government Code § 86.024(a), a constable that fails or refuses to execute and return according to law a process, warrant, or precept that is lawfully directed and delivered to the constable, the constable shall be fined for contempt before the court that issued the process, warrant, or precept on the motion of the person injured by the failure or refusal.</p> <p>According to the Code of Criminal Procedures § 23.01 a capias commands an officer to bring defendant before court immediately or on a day or at a term stated in the writ.</p> <p>According to Code of Criminal Procedures § 23.18, RETURN OF CAPIAS, The return of the capias shall be made to the court from which it is issued. If it has been executed, the return shall state what disposition has been made of the defendant. If it has not been executed, the cause of the failure to execute it shall be fully stated. If defendant has not been found, the return shall further show what efforts have been made by the officer to find him, and what information he has as to the defendant's whereabouts.</p>				
Cause: (Describe the cause of the condition if possible)	Lack of integrated system functionality Incomplete guidelines on paper type reporting				
Effect: (Describe or quantify any adverse effects)	Inability to systemically track service attempts Potential for unresolved court cases if warrants not served				
Recommendation: (Describe corrective action)	A management plan should be developed and procedures documented for processing and returning warrants/capias properly and timely. Processes should include: <ul style="list-style-type: none"> • Clerical staff key required information into the Constable civil system, accurately and timely. • Warrants are appropriately assigned to deputy constables for working. • Warrants recalled by courts are properly and timely recalled through the Constable Civil System and Regional system. • Service attempts and disposition codes are properly entered on the Constable Civil System. • Warrants remain active until served or recalled by the court. • Valid successful and/or unsuccessful dates are recorded on the paper returns and Constable Civil System. • Defendants arrested on a capias are brought before the court in accordance with Code of Criminal Procedures § 23.01. 				
Responsible Department or Organization:	Constable Precinct 1				
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Date:	
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 13.C1.01.08 – Time and Attendance
Date: 8/28/14
Audit: Constable Precinct 1 Audit FY 12 (8/1/12) – FY 13
Auditor(s) Assigned: MM

Finding:	Time and Attendance Observation of office schedules and review of manual attendance records and Kronos time and attendance system postings revealed: <ul style="list-style-type: none"> • Two eight (8) hour absences for sick time recorded to Kronos as sixteen (16) hours regular time. • Two eight (8) hour Thanksgiving holidays recorded to Kronos as sixteen (16) hours vacation time. • Historical edits increased from eighteen (18) in 2012 to thirty-eight (38) in 2013.
Work paper Reference: (or other method by which finding was identified)	Work Paper No.7A, 7B, 7G Kronos time and attendance reports for years 2012-2013
Condition: (Describe the current condition)	Clerks record their time through Kronos Web Time Stamp functionality. Deputy constables time is recorded in advance to the Kronos time and attendance system. Time entered is based on scheduled hours and time is changed by the chief clerk to reflect benefits taken or extra hours worked as reported. Supervisors pre-authorize employee leave requests and give to the chief clerk to update Kronos. The Kronos time card sign-offs are not marked with 'approval' by the supervisor or other management personnel. Time and attendance is signed off by the chief clerk in Kronos. Oracle DC Employee Self-Service is available for constable staff to review hours paid and accrual balances taken / earned / available.
Criteria: (Describe the optimal condition)	According to Dallas County Code Section 82-175, Supervisory responsibilities , (c) "Supervisors are responsible for ensuring time records are accurate and that no abuses occur...." (e) "Supervisors are responsible for checking daily start times, meal periods, end times, vacations time, sick time, compensatory time and overtime to ensure employees are in county overtime policies...." (f) "Supervisors are responsible for approving all time records for their department every Monday by 10:00 a.m.
Cause: (Describe the cause of the condition if possible)	Kronos posting errors
Effect: (Describe or quantify any adverse effects)	Employees may be over-compensated for leave already taken. Actual times may vary from scheduled hours. Official time and attendance records do not accurately reflect time worked and taken.
Recommendation: (Describe corrective action)	<ul style="list-style-type: none"> • Actual hours worked (start times, meal periods, and end times), vacation time, sick time, holiday time, jury duty, compensatory time, overtime, ATO, 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. • Consistent supervisory review of time and attendance Kronos postings should be emphasized to promote accuracy of time keeping, available leave balances and reduce need for historical edits. • Historical edits should be submitted to the Payroll Hotline to reflect correct leave types and time taken on Kronos.

County Auditor



Dallas County, Texas

Responsible Department or Organization:	Constable Precinct 1				
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:		Date:
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 13.C1.01.09 – Evidence/Property Room
Date: 11/10/14
Audit: Constable Precinct 1 Audit FY 12 (8/1/12) – FY 13
Auditor(s) Assigned: MM

Finding:	<p>Review of the evidence/property room revealed:</p> <ul style="list-style-type: none"> • ‘Found’ property, seized evidence/property, and county property are stored in two rooms due to limited space availability. • Over 250 previously identified items eligible for destruction remain in the inventory. The affidavit has not been updated with the required information in order to submit the motion for destruction. • Cash held as ‘found items’ is not securely stored in a vault, deposited in a bank, nor researched for disposition or returned to the owner. • No evidence of periodic research to determine if items are eligible for turnover to Purchasing for disposal, destruction or agency use.
Work paper Reference: (or other method by which finding was identified)	Work Paper NO. 6H, 8A&B and property room audit conducted with Assistant Chief
Condition: (Describe the current condition)	<p>Deputy constables seize evidence during traffic stops or arrests. Evidence is placed in plastic bags carried by the deputies. The deputy seizing the evidence will fill out a property inventory sheet that specifies the defendant’s name, case number if applicable, date, officer service number, and a description of the item to be stored in the property/inventory room. The deputy transports the evidence to the constable’s office and notifies the Assistant Chief Deputy or the Chief Deputy. The evidence is placed into the property room with intent to record on the property/inventory room control log. Deputy constables also take control of other ‘found’ property that has been abandoned or removed during evictions and cannot be left at the curb.</p> <p>‘Found’ property, seized evidence/property, and county property are stored in a small storage room with a door that has a single lock. The Chief Deputy and Assistant Chief Deputy have the only keys to access the room. Due to the limited space in the main storage room, another storage room with limited access is also being used to store weapons eligible for destruction. This storage room can only be entered with an access code.</p> <p>A new Evidence/Found Property/Inventory Report is now completed for every item to be stored. These forms are filed in the same binder containing previously used log sheet. The form enables the deputy to distinguish whether the item is evidence or found property. After the check-in log sheet is completed, the evidence bag is placed in the evidence/property room. For drug evidence, there is section on the form that enables tracking to and from the Institute of Forensic Sciences.</p> <p>Departmental inventories are not completed annually.</p>
Criteria: (Describe the optimal condition)	<p>Code of Criminal Procedure, Article 18.17, states in part that unclaimed or abandoned property that is not held as evidence and remains unclaimed for 30 days shall be delivered for disposition to a person designated by the purchasing agent. In addition, the law enforcement agency that originally seized the property may request from the purchasing agent to have the property, which is scheduled for disposition, converted to agency use.</p> <p>Code of Criminal Procedure, Article 18.18, describes procedures for the disposition of gambling paraphernalia, prohibited weapons, criminal instruments, and other contraband.</p> <ul style="list-style-type: none"> • Prohibited weapons as described in § 46.05 of the Texas Penal Code shall be destroyed or forfeited to the law enforcement agency that initiated the complaint not later than the 30th day after the final conviction. • Contraband, if forfeited, shall be delivered to the state, any political subdivision of the state, or



	<p>to any state institution or agency.</p> <ul style="list-style-type: none"> If there is no prosecution or conviction following seizure, the magistrate on the motion of the law enforcement agency that seizes a prohibited weapon, shall order the weapon destroyed or forfeited within a timely manner of being informed that no prosecution will arise from the seizure. <p>Code of Criminal Procedure, Article 18.181, describes procedures for the disposition of explosive weapons and chemical dispensing devices (a device other than a small chemical dispenser sold commercially for personal protection).</p> <p>Code of Criminal Procedure, Article 18.183, states in part that money seized by a law enforcement agency in connection with a violation of Chapter 47 of the Texas Penal Code may be deposited in an interest-bearing bank account of the county in which it was seized until final judgment is rendered.</p> <p>Best practices for cash control include securing cash in an onsite value or deposit in a bank.</p> <p>Code of Criminal Procedure, Article 18.19, states "If there is no prosecution or conviction for an offense involving the weapon seized, the magistrate to whom the seizure was reported shall, before the 61st day after the date the magistrate determines that there will be no prosecution or conviction, notify in writing the person found in possession of the weapon that the person is entitled to the weapon upon written request to the magistrate. The magistrate shall order the weapon returned to the person found in possession before the 61st day after the date the magistrate receives a request from the person. If the weapon is not requested before the 61st day after the date of notification, the magistrate shall, before the 121st day after the date of notification, order the weapon destroyed or forfeited to the state for use by the law enforcement agency holding the weapon or by a county forensic laboratory designated by the magistrate. If the magistrate does not order the return, destruction, or forfeiture of the weapon within the applicable period prescribed by this subsection, the law enforcement agency holding the weapon may request an order of destruction or forfeiture of the weapon from the magistrate."</p> <p>Code of Criminal Procedure, Article 59.03 states in part:</p> <p>c) A peace officer who seizes property under this chapter has custody of the property, subject only to replevy under Article 59.02 of this code or an order of a court. A peace officer who has custody of property shall provide the attorney representing the state with a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. Not later than 72 hours after the seizure, the peace officer shall:</p> <ol style="list-style-type: none"> (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location. <p>(d) A person in the possession of property at the time a peace officer seizes the property under this chapter may at the time of seizure assert the person's interest in or right to the property. A peace officer who seizes property under this chapter may not at the time of seizure request, require, or in any manner induce any person, including a person who asserts an interest in or right to the property seized, to execute a document purporting to waive the person's interest in or rights to the property.</p> <p>Physical evidence control procedures include:</p> <ul style="list-style-type: none"> Departmental records of evidence should be properly maintained. Detail captured should be sufficient to identify evidence added to and/or removed from the evidence room and all persons handling the evidence and entering the evidence room.
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	<ul style="list-style-type: none"> • Evidence should be properly secured and access to keys should be limited to supervisors. • Evidence/property should be tagged and chain of custody forms completed for all evidence/property stored and/or removed from the evidence/property room. Deputy releasing the evidence and the person receiving the evidence should sign and date the form acknowledging the transfer. • Annual physical inventory of evidence should be completed by two officers; one should be at the rank of Captain or higher.
Cause: (Describe the cause of the condition if possible)	Limited space available. Lack of written procedures and inadequate control and accountability of evidence/property.
Effect: (Describe or quantify any adverse effects)	Evidence may be misappropriated, tampered with, or misused. Difficulty in distinguishing "found" property versus "seized" property. Unnecessary inventory of items eligible for destruction.
Recommendation: (Describe corrective action)	Update Evidence/Property room procedures and monitoring plans to include: <ul style="list-style-type: none"> • Specific training/supervision/follow-up of physical item, accuracy of data, and notice of deficiencies. • Separate logs and storage area should be maintained within the property room for each kind of property kept. ('found', evidence, or county property) • Eligible items should be scheduled for destruction as authorized by statute, timely, when departmental use is prohibited or not feasible. • Unclaimed property should be considered for agency use or auction when feasible and allowed by statute. • Consider forfeiting ammunition for agency use or for the Sheriff's gun range due to the high cost required for destruction. • Destruction of sealed evidence from the Institute of Forensic Science when a case has not been filed within the statute of limitations (2 years for misdemeanors and 3 years for felonies).
Responsible Department or Organization:	Constable Precinct 1
Management's Response:	<input type="checkbox"/> Agree <input type="checkbox"/> Disagree Respondent: _____ Date: _____
Comments:	
Disposition:	<input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration