



DALLAS COUNTY COUNTY AUDITOR

Memorandum

To: Honorable Michael Gothard
Constable Precinct No. 2

From: Virginia Porter *Virginia Porter*
County Auditor

Subject: Review of Statutory Reporting and Compliance for January 1, 2011 through September 30, 2014

Date: Issued: December 18, 2014
Released: December 30, 2014

SCOPE

A review was performed on the records and reports of Constable Precinct No. 2 for January 1, 2011 through September 30, 2014

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 Justice of the Peace
- Reviewed Texas Attorney General (AG) IV-D billings
- Examined the Evidence/Property Room procedures and log sheets
- Documented warrant processes

Statistical

Fiscal Year 2011:

- 11,238 civil papers served per Constable Civil System
- 1,456 writs and orders of sale served per Constable Civil System
- 21,962 criminal papers served per Constable Civil System

- \$1,331,810 Constable fee revenue collected all sources
- \$8,336 Constable commission collected

Fiscal Year 2012:

- 10,036 civil papers served per Constable Civil System
- 1,401 writs and orders of sale served per Constable Civil System
- 6,259 criminal papers served per Constable Civil System
- \$1,278,493 Constable fee revenue collected all sources
- \$6,236 Constable commission collected

Fiscal Year 2013:

- 10,033 civil papers served per Constable Civil System
- 1,460 writs and orders of sale served per Constable Civil System
- 3,477 criminal papers served per Constable Civil System
- \$1,201,224 Constable fee revenue collected all sources
- \$5,309 Constable commission collected

Fiscal Year 2014:

- 9,980 civil papers served per Constable Civil System
- 1,507 writs and orders of sale served per Constable Civil System
- 1,832 criminal papers served per Constable Civil System
- \$1,142,170 Constable fee revenue collected all sources
- \$7,305 Constable commission collected

FINDINGS

Cash Management

Office Receipts – A review of 2,542 County Wide Receipting (CWR) computer generated receipts including 67 (2.6%) voided computer 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 196 form 44-A field receipts including two (0.5%) voided receipts written by the writ deputies in the field, revealed: twenty-six office receipts were issued two or more business days after the form 44-A field receipts were written including eight (8) delays exceeding 30 or more business days with one receipt for \$5,564.70 in cash without issuance of an office receipt for 58 business days; two instances of form 44-A payments receipted as cash subsequently receipted as check or money order on the office receipt, and one form 44-A book not accounted for.

Response: Form 44-A procedure for fiscal years 2011-2012 was to not issue a County Wide Receipt (CWR) on partial collections until the full judgment was collected.

Assessment/Collection - Review of 188 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 including most writs of possession (paper type '1') incorrectly recorded as paper type '2' (writs of restitution).

Disbursements/Special Fund Reconciliation – A review of special fund activity revealed material compliance except for: old balances totaling \$1,706.18 over three years old have not been disbursed to the applicable party and/or escheated to the County Treasurer or State Comptroller.

Receivables/IV-D Billings – A review of four monthly AG IV-D billings revealed material compliance except: one request for service issued and received in 2010 was assessed/billed at the increased 2011 service

fee rate of \$75 resulting in over-collection totaling \$3.30; and one notice totaling \$49.50 was not billed to the AG.

Commission Calculations – A review of 41 writ collections and commission calculations for compliance with Commissioners Court approved rates revealed: one commission calculation error resulting in an under-collection totaling \$990; two commission calculation errors resulting in an over-collection totaling \$1,316; and, an unauthorized \$5 bill of sale fee is assessed/collected.

Processes

Civil Paper Service – Monetary credit for civil paper service is inconsistently reflected on the Justice of the Peace Accounting System (instances of credits to other constable precincts) and on the Odyssey Civil Courts System (instances of the Sheriff receiving monetary credit for papers served by the Constable).

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.

As of October 19, 2014, 4,716 active warrants were assigned to Precinct 2. Warrants are no longer placed on Regional nor sent to the Sheriff's Office after unsuccessful service attempts.

Time and Attendance – A review of employee time and attendance records/activity revealed: instances of posting errors to the KRONOS time and attendance system; two exempt employees received approved time off (ATO) while not averaging a 40 hour work week; and, clerks take minutes for lunch with no breaks (lunch is recorded as 30 minutes in KRONOS).

GPS Data - A review of 65 papers for service attempts for eviction, small claims, and/or civil citations and criminal warrants, officer sworn statements, and officer Daily Activity Reports to GPS Tracking Network reports and Google maps revealed material compliance except for: incomplete GPS data on vendor reports; and, vehicles not available for selection from the GPS vendor vehicle drop-down list.

RECOMMENDATIONS

Cash Management

Receipting/Depositing – All monies received should be promptly receipted, properly secured, and deposited consistent with state law, V.T.C.A., L.G.C., § 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 balances. Unclaimed property statutes in V.T.C.A., Property Code Chapter 72 and 76 should be followed.

Receivables/IV-D Billings – Continue review and processing 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.

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. Fees

for bill of sale should not be assessed/collected unless authorized by Commissioners Court in accordance with V.T.C.A., Local Government Code, § 118.131.

Processes

Civil Paper Service – Examine computerized court records associated with papers served or attempted to verify that the fees are properly credited to Precinct No. 2.

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.

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. Care should be taken to properly record all time taken to the KRONOS Time & Attendance System in accordance with the Dallas County Code and Commissioners Court orders. ATO should not be granted on an hour for hour basis.

GPS Data - A management plan should be developed and implemented to periodically review random GPS tracking data to promote/improve deputy accountability. Vehicles with missing or incomplete GPS data should be reported to the County Fleet Manager.

Current Findings/Observations/Recommendations

Detailed finding templates numbered 14.C2.01.01a through 14.C2.01.08 are attached.

SUMMARY

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

Highest areas of risk which needs to be addressed are: depositing writ collections timely; and, assessing/collecting/calculating commission and interest on executions and orders of sale properly and accurately.

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, OBE



Finding Number: 14.C2.01.01a
Date: 5/13/2013, 12/2/2014
Audit: Constable Precinct 2 FY11 (1/1/11) – FY14
Auditor(s) Assigned: SM, MM

Findings:	Computer Receipts Review of 2,542 computer receipts issued through County-Wide Receipting (CWR) including 67 cancelled/voided receipts, testing of voiding and balancing procedures for proper accounting and internal controls revealed: <ul style="list-style-type: none"> • Eight cancelled computer transactions did not contain a reason for void. Status: Users are not prompted to enter cancellation reason for transactions that are cancelled before an amount is entered contributing to eight receipts without a cancellation reason. • One cancelled cash receipt for \$60 was reissued four (4) business days after the original receipt date. Response: Bookkeeper entered as cash, but received a check. • CWR Drawer Balance Report not used for daily balancing of funds on hand. Response: The bookkeeper runs a DC98 Deposit Warrant report weekly to coincide with the deposit pickup by the armored courier service.
Workpaper Reference: (or other method by which finding was identified)	Work Paper No. 3A, 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 received via the U.S. Mail. Parties to a suit occasionally remit the wrong service fee amount.</p> <p>On October 11, 2010, the constable's office began using the County Wide Receipting (CWR) system to issue computer generated receipts. 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. Item costing is determined by use of a drop down menu – cost overrides not configured. 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 (if an amount has been entered) 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. The receipt sequence is system-wide not per location.</p> <p>For internal control reconciliation, the 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 from the Constable Civil System (generally 13 months).</p>



	The bookkeeper prepares a weekly deposit through CWR. Transactions are finalized and a CWR deposit warrant is generated from DC98.		
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 receipts are accounted for and properly used in order to affix responsibility, enhance cash control, and prevent potential assertion that monies were paid and refund due and "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. • Item costing should be controlled allowing limited instances of override. • 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)	Clerical error		
Effect: (Describe or quantify any adverse effects)	Inherent risks for delayed deposits include non-recovery of funds, checks or cash could be lost or stolen.		
Recommendation: (Describe corrective action)	<p>Receipt and deposit control procedures should include:</p> <ul style="list-style-type: none"> • Continue existing receipt control monitoring and reporting anomalies including entry of reason codes for voided receipts in the CWR system. • 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 V.T.C.A., 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 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 2		
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:
Comments:	Date:		
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 14.C2.01.01b
Date: 5/13/2013, 12/2/2014
Audit: Constable Precinct 2 FY11 (1/1/11) – FY14
Auditor(s) Assigned: SM, MM

Finding:	<p>Form 44-A Field Receipts</p> <p>Review of 196 manual Form 44-A receipts, including two (2) voided receipt, written by deputies in the field and corresponding County Wide Receipts (CWR office receipts) revealed:</p> <ul style="list-style-type: none"> One 44-A receipt for \$150 money order was voided without the retention of the duplicate pink copy. Response: Receipt was voided due to an error on the money order. A subsequent form 44-A receipt was issued for \$150 when the money order was replaced. One 44-A receipt without an explanation did for void (original and both copies retained). Twenty-six instances in which there were two (2) or more business day's difference between the 44-A receipt and the issuance of the CWR office receipt, including eight (8) delays exceeding 30 days or more. Delays included: <ul style="list-style-type: none"> \$16,220 in cash with CWR office receipt issued four (4) business days after the form 44-A receipt date. \$5,564.70 in cash with CWR office receipt issued fifty-eight business days after the form 44-A receipt date. \$100 in cash per form 44-A receipt with CWR office receipt issued for \$100 check. \$780 in cash per form 44-A receipt with CWR office receipt issued for \$780 check/money order. <p>Response: Office 44-A procedure for fiscal years 2011-2012 was to not issue a CWR receipt on partial collections until full judgment collected. Fiscal years 2011-2012 account for 22 of the 26 receipting delays. Immediate receipting of 44-A receipts occurred for fiscal years FY2013-2014 with limited exception.</p> <ul style="list-style-type: none"> One 44-A book issued from the Supply Department <u>not</u> accounted for.
Work paper Reference: (or other method by which finding was identified)	Work Paper No 3A, 3B, 3C and 3G.1
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, and 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 some 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 receipt to the payer. The second receipt copy and funds received will be turned over to the bookkeeper when the deputy returns to the office. An original office receipt will be received from bookkeeper and attached to the third copy of the form 44-A (manual field) receipt which is retained in numerical order. The bookkeeper posts a memo entry of funds received to the Constable Civil System, and prepares weekly deposits and</p>



	<p>submits to the County Treasurer.</p> <p>The bookkeeper, on occasion writes 44-A receipts when the writ deputy is not available. The bookkeeper will notify the writ deputy that a payment was made on an execution. The bookkeeper then issues a corresponding office receipt.</p> <p>County-Wide Receipting (CWR) computer receipts are printed and attached to the form 44-A receipt. 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.</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 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. • 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)	<p>Delay of payment to applicable party.</p> <p>Inherent risks for delayed deposits include non-recovery of funds, checks or cash could be lost or stolen before being receipted.</p>
Recommendation: (Describe corrective action)	<p>Reinforce current practice receipt procedures for money received outside the office including:</p> <ul style="list-style-type: none"> • Receipts should not be altered, but properly voided and affixed with a reason for the void with retention of all voided copies. • The deputy constable should immediately on return to the office provide collections and the second copy of the form 44-A (manual field) receipt to the bookkeeper. At which time, the bookkeeper should immediately issue an office receipt from the CWR system for the correct amount. All funds should be presented to the bookkeeper in the payment type received. If the bookkeeper is not present, money should be taken to the office and placed in a safe drop box accessible by the chief clerk and bookkeeper only. • The original CWR office receipt should be given to the deputy and attached to the receipt remaining in the form 44-A (manual field) receipt book. • The chief clerk should periodically scan the receipt books returned to verify adherence to the prescribed procedures with follow-up conducted for any anomalies. • Writ collections should be monitored for timely receipt and deposit. • All monies received should be promptly receipted and deposited consistent with state law, V.T.C.A. L.G.C., § 113.022 and procedures recommended by the County Auditor.



	• Funds should be properly secured at all times.				
Responsible Department or Organization:	Constable Precinct 2				
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: 14.C2.01.02
Date: 5/13/2013, 12/2/2014
Audit: Constable Precinct 2 FY11 (1/1/11) – FY14
Auditor(s) Assigned: SM, MM

Finding:	<p>Assessments</p> <p>Review of 188 office receipts to determine that the amounts collected are in compliance with state laws, court orders and payments are properly recorded to the Constable Civil System (CCS) <u>revealed material compliance</u> except for:</p> <ul style="list-style-type: none"> • Six 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 Notice in CCS ○ One Subpoena/Duces entered as a Notice in CCS ○ One TRO Simultaneous entered as a Notice in CCS ○ One Summons entered as Justice and Small Claims Citation in CCS ○ One Summons entered as Subpoena/Duces in CCS ○ One Justice and Small Claims Citation entered as a Citation-Summons in CCS • Six writs of possession entered as writs of restitution in CCS • One instance where two precincts received payment for the same citation (Precinct 2 had transferred the citation to a third precinct for service). • One writ of execution issued in 2011 charged \$130 instead of \$140. • One instance where the entry to the Amount Collected field was more than the entry to the Fee Amount Earned field for postings to CCS. • One instance where the Amount Collected field in CCS was not populated even though funds were receipted / deposited. <p>Review of disposed paper report R02673 revealed the precinct incorrectly enters writs of possession as paper type '2' (writs of restitution) to CCS rather than designated paper type '1'.</p>
Work paper Reference: (or other method by which finding was identified)	<p>Work Paper No. 3F FY11, 3F FY12, 3F FY13, 3F FY14 and 5B</p>
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 U.S. Mail. Parties to a suit occasionally remit the wrong service fee amount. Overpayments of \$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 information, 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 the civil papers is entered by the clerks to the Constable Civil System (CCS). Clerks consistently enter writs of possession in error to the CCS as paper type '2'. Addresses are researched</p>



	<p>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 control procedures require that:</p> <ul style="list-style-type: none"> • Procedures are established with supervisory review of assessments and receipts. • Service fees are assessed / collected in compliance with applicable state laws including V.T.C.A, 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>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)	<p>Instances of CCS not accurately reflecting paper service type or fees earned/paid.</p> <p>Inaccurate data analysis of civil process by paper type.</p>
Recommendation: (Describe corrective action)	<p>Proper receipt and paper processing procedures should include:</p> <ul style="list-style-type: none"> • Service fees should be 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 should be accurately entered in the CCS. • The fee amount earned should be entered in the system 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 2		
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:
Comments:	Date:		
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 14.C2.01.03
Date: 5/13/2013, 12/2/2014
Audit: Constable Precinct 2 FY11 (1/1/11) – FY14
Auditor(s) Assigned: SM, MM

Finding:	Special Fund Reconciliation and review of special fund activity, postings to the Constable Civil System, general ledger and internal control procedures for separation of duties, authorization, funds available for disbursement and proper payee revealed <u>material compliance</u> except: <ul style="list-style-type: none"> • Old balances totaling \$1,706.18 have not been disbursed to the applicable party, recovery of excess disbursements, or escheatment to the County Treasurer or State Comptroller.
Work paper Reference: (or other method by which finding was identified)	Work Papers No 4A, 4B, 4C, and 4E
Condition: (Describe the current condition)	<p>The bookkeeper maintains a manual ledger of the special fund activity due to lack of accounting and reporting 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 of service fees.</p> <p>The bookkeeper keeps copies of the 44-A receipts and the special disbursement file in a binder for future reference. Supervisor reviews the manual ledger and the disbursement list before bookkeeper approves list.</p> <p>After review of the special fund ledger and determination regarding funds (typically one to two weeks after the deposit) in order to generate disbursements, the bookkeeper prepares and saves a special fund 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.</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 manual ledger maintained by the bookkeeper.</p> <p>Limited research of old balances (\$1,706.18 balance as of 9/30/2014 is over three years old) is performed on the funds remaining in the special fund account for disbursement or escheatment.</p> <p>Two collections were short disbursed by .28 cents total.</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 disbursement procedures require that:</p> <ul style="list-style-type: none"> • Supervisory verification of all cash transactions (receipts or disbursements) should be consistent and evidenced on subsidiary reconciliation. • Departmental subsidiary ledgers should be periodically reconciled and compared to



	<p>Oracle GL and bank statements.</p> <ul style="list-style-type: none"> Assigned cash handling duties are separated. Funds should be disbursed in a timely manner to the appropriate parties. <p>Inactive balances should be reviewed in accordance with unclaimed property statutes, V.T.C.A., Property Code, § 72 and § 76, and escheated either to the County Treasurer (if \$100 or under) or the State of Texas (if over \$100).</p>
Cause: (Describe the cause of the condition if possible)	Limited instances of clerical error.
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. Additional staff time to research and correct posting errors.
Recommendation: (Describe corrective action)	<p>Maintain and update special fund procedures periodically to address:</p> <ul style="list-style-type: none"> A special fund control ledger accounting for all special fund receipts, disbursements and case balances. The control sheet (or an associated subsidiary ledger) should clearly identify all individuals to whom money is due and include the related receipt and case numbers. The precinct should consider converting the manual ledger to an Excel or Access database file to improve tracking, accuracy, and efficiency. The final disbursement confirmation file from the Treasurer's office should be compared to the related special fund deposits then used to update the special fund control ledger. Review and reconciling to the Oracle general ledger by supervisory personnel to ensure that all special fund deposits and disbursements are properly posted. <p>Escheat analysis and stale dating should be managed in accordance with unclaimed property statutes, V.T.C.A., Property Code, § 72 and § 76. (See website: http://www.window.state.tx.us/up/forms.html).</p>
Responsible Department or Organization:	Constable Precinct 2
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: 14.C2.01.04
Date: 5/13/2013, 12/2/2014
Audit: Constable Precinct 2 FY 11 (1/1/11) – FY14
Auditor(s) Assigned: SM, MM

Findings:	Civil Papers Comparison of 20 civil paper returns and the associated County Clerk and District Clerk Odyssey financial records and 81 civil paper returns and the various Justice of the Peace mainframe records for proper credit and review of Document Direct R02673 revealed <u>material compliance</u> except for: <ul style="list-style-type: none"> • One instance where the incorrect Fee Amount Earned was entered in the Constable Civil System (CCS). • One civil paper served with \$160 monetary credit recorded to the Dallas Sheriff's Office by the County Clerk. • One civil paper served with \$140 monetary credit recorded to the Dallas Sheriff's Office by the District Clerk. • Five civil papers served with monetary credit recorded to another precinct by the Justice of the Peace courts. • One citation fee due Constable 2 <u>not</u> collected on Justice of the Peace System (JPAS).
Workpaper Reference: (or other method by which finding was identified)	Work Paper No. 5A, 5B and R02673 List of Disposed Papers February 2013, October 2013
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 indorse 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. • 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 notified by the constable precinct of the amount due in order for service to be completed and paper returned to court. <p>After paper service, constable staff returns papers to the issuing court: justice court, county clerk or district clerk. Only papers issued by the Justice of the Peace courts are reviewed for proper credit because constable staff does not have access to the Odyssey Civil Courts System financial tabs to view and verify if proper credit has been given.</p>



Criteria: (Describe the optimal condition)	<p>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> <p>Per Local Government Code, § 86.021. GENERAL POWERS AND DUTIES. (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. Notices required by Section 24.005, Property Code, relating to eviction actions are process for purposes of this section that may be executed by a constable.</p> <p>(b) A constable may execute any civil or criminal process throughout the county in which the constable's precinct is located and in other locations as provided by the Code of Criminal Procedure or by any other law.</p> <p>(c) A constable expressly authorized by statute to perform an act or service, including the service of civil or criminal process, citation, notice, warrant, subpoena, or writ, may perform the act or service anywhere in the county in which the constable's precinct is located.</p> <p>(d) Regardless of the Texas Rules of Civil Procedure, all civil process may be served by a constable in the constable's county or in a county contiguous to the constable's county, except that a constable who is a party to or interested in the outcome of a suit may not serve any process related to the suit. All civil process served by a constable at any time or place is presumed to be served in the constable's official capacity if under the law the constable may serve that process in the constable's official capacity. A constable may not under any circumstances retain a fee paid for serving civil process in the constable's official capacity other than the constable's regular salary or compensation. Any fee paid to a constable for serving civil process in the constable's official capacity shall be deposited with the county treasurer of the constable's county.</p> <p>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.</p> <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>
Cause: (Describe the cause of the condition if possible)	<p>Clerical error by court clerks.</p>
Effect: (Describe or quantify any adverse effects)	<p>Fees credited to the wrong precinct or paper service not recognized as income offsetting constable expenditures.</p>
Recommendation: (Describe corrective action)	<p>The precinct should monitor current procedures affirming proper deposit/credit:</p> <ul style="list-style-type: none"> • Notify appropriate departments to make any necessary corrections. • Examine computerized court records associated with papers served or attempted to verify that the fees are properly credited to Precinct No. 2. • Request inquiry access to the Odyssey Civil Courts system for the appropriate staff. • Enter information into the Constable Civil System, accurately and timely.



Responsible Department or Organization:	Constable Precinct 2				
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: 14.C2.01.05
Date: 5/13/2013, 12/2/2014
Audit: Constable Precinct 2 FY11 (1/1/11) – FY14
Auditor(s) Assigned: SM, MM

Finding:	Attorney General IV-D Billings Review of Attorney General (AG) IV-D monthly billings for the months of February 2011, August 2012, July 2013, and May 2014 revealed <u>material compliance</u> except: <ul style="list-style-type: none"> • One request for service issued and received in 2010 (\$70 service fee) assessed/billed at the increased 2011 service fee rate of \$75 resulting in over-collection totaling \$3.30. • One citation totaling \$49.50 net not billed to the AG.
Work paper Reference: (or other method by which finding was identified)	Work Paper No. 5C
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 tracked separately by constable staff. After the end of the month, constable's staff prepares detailed billings based on the prior month's 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 of the peace courts, 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 V.T.C.A, 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</p>



	rate as allowed by Family Code § 231.202		
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of receivable functionality within the mainframe Constable Civil System.		
Effect: (Describe or quantify any adverse effects)	Loss of revenue		
Recommendation: (Describe corrective action)	Maintain/update Attorney General billing procedures periodically to address: <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 2		
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: 14.C2.01.06
Date: 5/13/2013, 12/2/2014
Audit: Constable Precinct 2 FY11 (1/1/11) – FY14
Auditor(s) Assigned: SM, MM

Finding:	Commission Calculations Review of commission calculations on 41 writ collections for compliance with Commissioners Court approved rates revealed: <ul style="list-style-type: none"> • One commission calculation error due to using incorrect commission on sale percentage resulting in under-collection of commission by \$990. • Two commission calculation errors resulting in over-collection of commission by \$1,315.80. <ul style="list-style-type: none"> ○ One commission calculation did not include the judgment credit for amounts previously paid by defendant. ○ One instance commission calculated on bid sale amount in excess of judgment amount, interest, and attorney fees due. • A \$5 fee for issuing a Bill of Sale is charged.
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/commission calculation worksheet is prepared by the writ officer based on collection with or without a sale including the calculation of any post judgment interest.</p> <p>The defendant is served and advised of the amount required to be paid to satisfy the judgment and commission. If payment is received satisfying the judgment, a sale will not occur. If payment is not received, the officer identifies statutorily eligible real property and/or personal property that can be seized and sold. Notice of a sale for real property is published in the Daily Commercial Record newspaper and notices are posted in different locations, thereafter; a sale is conducted. The Daily Commercial Record is paid by either the plaintiff or its representative before the auction date. A \$20 total fee is assessed for all locations where a notice is posted including those sent through certified mail. 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. Commissions on sales are calculated at twice the rate as without a sale.</p> <p>Writ deputies obtain services of insured (per writ officer, company determined by County) wreckers and/or storage facilities/warehouseman (per writ officer, company previously authorized by the County) to remove and store seized personal property until the sale takes place. Insurance certificate on file did not list Constable Precinct 2 as an additional insured (area was blank). 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. The deputy will sell property at the location listed in the notice. Storage facility fees are deducted from the successful bid and required to be paid directly to the storage facility by the successful bidder to obtain the property.</p> <p>The writ officer accepts valid bids from anyone present and records each bid on a copy of the notice of sale, but does not notate the various bidders' names by the bid amount. The successful bidder is required to pay by cash, cashiers 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) bid amount. The writ officer issues the required bill of sale (\$5 fee charged not authorized by Commissioners</p>



	<p>Court) to the successful bidder and completes other legally required documentation. The bid sheet, execution/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> <p>Disclosures regarding current practice:</p> <ul style="list-style-type: none"> • A \$5 fee for preparation of deed is charged and reportedly supported by training. • When the plaintiff is the highest bidder, a commission is not charged unless the bid is greater than the judgment due and only on the difference.
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 (in 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>
Cause: (Describe the cause of the condition if possible)	Writ deputy calculation 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. • Calculations should be verified / reviewed by another person (chief deputy or chief clerk). • Fees for bill of sale should not be assessed/collected if not authorized by Commissioners Court in compliance with Local Government Code, § 118.131. • Review of all execution worksheets should be performed prior to beginning of year to verify correct formula is in use. • Review of all payments disbursed should be performed testing accuracy of payee and amount.

County Auditor



Dallas County, Texas

Responsible Department or Organization:	Constable Precinct 2				
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: 14.C2.01.07
Date: 5/13/2013, 12/3/2014
Audit: Constable Precinct 2 FY11 (1/1/11) – FY14
Auditor(s) Assigned: SM, MM

Finding:	Criminal Process Review of active warrant/capias procedures and transactions revealed strong controls: <ul style="list-style-type: none"> • Warrants are entered to the Constable's warrant system (CW50/WX50) on the mainframe on a daily basis as received; no pending backlog. • Constable Civil System (CCS) lacks true aging. • As of October 19, 2014, there are approximately 4,716 active warrants assigned to Precinct 2 per Document Direct R05780. • Unsuccessful service attempts are manually tracked on the warrant and not recorded to the CCS. • Warrants are no longer placed on Regional after deputies attempt service per instruction of the Dallas County Sheriff's Department. • Letters are mailed by clerical staff and phone calls are made by deputies to notify defendants of existing Class C warrants.
Work paper Reference: (or other method by which finding was identified)	Work Paper No. 5G and conversation with the chief clerk Review of warrant/capias workflow process Review of civil and criminal paper statistical activity from CCS
Condition: (Describe the current condition)	<p>In accordance with the Precinct's General Orders and Code of Conduct manual, Section 250.08 Warrant Procedures, warrants and capias are time stamped when received from the courts. Subsequently, the warrants and capias are stamped by clerical staff with an internal office number, article statement, and the Constable's name. Data from the warrants and capias are entered by the clerks to the Constable Civil System (CW50/WX50) with limited information transferred from the JP mainframe system. Subsequently, the warrants and capias are alphabetized. Addresses are researched with Mapsco information added. The drivers' license numbers are cross referenced for correct identification with changes noted in red. Warrants in each stack are searched on CW50 and regional for other active warrants on the same defendant. If an active warrant exists, the new warrant will be placed with the existing warrants. If a defendant is in custody (jail) downtown, the warrant will be noted as disposed by the clerks to CW50/WX50 the same day. The warrant officer will be given the warrant to place on the defendant in jail and the Sheriff will note a warrant hold in AIS requiring the defendant to provide a bond before being released from jail. A waiver must accompany any Capias for the defendant to receive credit against court costs and fine due for jail time served. Remaining warrants are placed in plastic jackets with designated Mapsco drawers pending issue of warrant letters, phone calls, etc.</p> <p>For class C warrants, the clerks print and mail the warrant letters only if no previous warrant exists. Phone calls (50 per week per deputy) are made by the warrant deputies and occasionally by the warrant clerk. Defendants are instructed to report to the court on class C warrants. Four deputies are currently assigned to attempt physical service/execution of the warrants if letters and phone calls are unsuccessful. Defendants with class C capiases from JP 2-2 are taken straight to jail. Defendants with class C capiases from JP 2-1 are taken either to court or to jail.</p> <p>For felony and class A or B warrants, the deputies research the warrant and attempt to serve it. If subject is high risk additional deputies may be needed to execute warrant. Once subject is taken into custody, a computer generated check is completed. Clerks only add (and reflect as 'S' (served) with the date of execution) felony and class A or B warrants to CW50/WX50 if a defendant is arrested and taken to jail. Dallas County Probation Absconder Unit assigns probation warrants to this department. Two deputies</p>



	<p>are assigned. Deputies serve the warrant and take subject to jail.</p> <p>Clerks from the Justice of the Peace court notify the constable's office when a mental illness warrant is ready to be served. Two officers are sent to serve the warrant. The officers obtain additional information to see if the subject is of high risk to himself/herself and/or others. If necessary, additional deputies are sent. After the subject is taken into custody, he/she is taken to a designated hospital. Deputies are released after physicians take custody of subject.</p> <p>The 'Return' information (including date and deputy name) on served warrants or capiases will be completed by the deputy constables, service information entered by the clerical staff on CW50/WX50, returned to the court of issuance. Served and unserved warrants are return to the court and taken off the constable civil system and Omnix. On Omnix if one warrant is taken off so are others for the same person, although the other warrants are still active. The clerk has to reenter the active warrant back to Omnix.</p> <p>Warrants or capiases recalled by the courts (justice of the peace or truancy courts) create a printout within the constable's office on a designated printer. Recalls are processed as soon as possible by two assigned clerks. Constable staff has the ability to enter 'R' (Recalled) on CW50/WX50 as the Disposition type for all recalled warrants and then the warrant is returned to the designated court. A summary report of all entered recalls (JINC) is generated and the warrant 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. If an error is found, the recall will be given back to the clerk to make corrections.</p> <p>Long standing Sheriff policy is to age purge class C warrants or capiases on Regional after two years.</p>
Criteria: (Describe the optimal condition)	<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 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> <p>Constable civil system should accurately reflect the status of the warrant/capias, example recalled ("R"), regional ("O"), served ("S"), and unserved ("U").</p> <p>Constable Civil System should accurately reflect the paper service.</p>
Cause: (Describe the cause of the condition if possible)	<p>Lack of integrated system functionality</p>
Effect: (Describe or quantify any adverse effects)	<p>Inability to systemically track service attempts.</p> <p>Potential for unresolved court cases if warrants not served.</p>



Recommendation: (Describe corrective action)	Continue established warrant procedures. Processes should include: <ul style="list-style-type: none"> • Warrants are clocked in as received and assigned an office number. • 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. • Disposition codes are properly entered on the Constable Civil System. • Warrants remain active until served or recalled by the court. 		
Responsible Department or Organization:	Constable Precinct 2		
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: 14.C2.01.08
Date: 5/14/2013, 12/3/2014
Audit: Constable Precinct 2 Audit FY11 (1/1/11) – FY14
Auditor(s) Assigned: SM, 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"> • One employee received 10 hours of regular time and was also charged one (1) hour of sick time. • Four employees were charged vacation/compensatory time instead of holiday pay for inclement weather (approved by the Commissioners Court). • 4.5 hours of compensatory time was requested by an employee but 3.5 hours of vacation time was entered in KRONOS (Chief Deputy posted deputy time start time to KRONOS in advance of actual arrival). • Eight (8) hours of compensatory time was requested by an employee but eight (8) hours of regular time was entered in Kronos. • Chief Deputy and Chief Clerk both received approved time off (ATO) while not averaging a 40 hour work week over a floating 12 month period at various times during FY2011-FY2014. • Office is open to the public from 7:30 AM to 4:00 PM • Clerks take 50 minutes for lunch with no breaks. Lunch defaults to 30 minutes in the KRONOS time and attendance system based on an employee's scheduled hours. • Two employees' holidays were coded as vacation and sick time. Status: Corrected with historical edits.
Work paper Reference: (or other method by which finding was identified)	Work Paper No. 7B, 7E, 7F, and 7G
Condition: (Describe the current condition)	Clerks began using time clock card swipe to record time in September 2010. Deputy constables time is recorded in advance to the KRONOS time and attendance system based on scheduled hours and time is subsequently changed by the chief deputy or chief clerk to reflect benefits taken or extra hours worked as reported and approved by management. Chief clerk supervises clerks' time. Chief deputy supervises deputies' time. When either the chief clerk or chief deputy is unable to verify employees' time, the other will. Deputies and clerks give their employee leave requests to their corresponding chief clerk or chief deputy. Time and attendance exceptions are entered into Kronos and the bi-weekly pay period is signed off by the chief clerk or chief deputy. 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 82.32, Work hours scheduling: (b) <i>Office hours.</i> An elected official/department head, with the approval of the commissioners court, has the right to establish and schedule reasonable work hours, rules and working conditions in a manner most advantageous to the county in accomplishing its service and work requirements. Compensatory time and overtime are also scheduled by the elected official/department head according to appropriate county policies. County offices, excluding 24-hour operations, are expected to remain open between the hours of 8:00 AM.-4:30 PM. and remain open during the noon hour. Employees should verify office hours and work hours with their supervisor. (c) <i>Breaks and lunch periods.</i> An elected official/department head may also establish breaks and lunch periods for their employees. Employees may be granted one break of ten minutes for each four hours worked. Employees are paid while on break. A lunch period may be 30 minutes or an hour depending on the work schedule approved by the elected/appointed official/department head. <u>Lunch periods are in addition to the regular eight-hour work period and shall not be combined with breaks.</u> Employees are not paid during their lunch period; therefore, they should be completely relieved of all duties and be free to leave their post of duty.



According to Dallas County Code **Section 82-175, Supervisory responsibilities:**

(a) Supervisory responsibilities fall to the elected official, department head or their designee. (b) Supervisors shall educate their employees about how to use the time entry method they are assigned and about the time and attendance policies for their department.

(c) Supervisors are responsible for ensuring employee time records are accurate and that no abuses occur.

(d) Supervisors are responsible for recording employee vacation and sick time and for entering time for employees who are working outside their department work area.

(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.

According to Dallas County Code, **Section 82-61, Emergency conditions**, (a) *Authority to close government operations*. "The county commissioner's court has the authority to close general government operations due to emergency conditions. Such action, unless specifically stated, does not close essential, emergency, residential and detention operations. The county fire marshal, under the direction of the county judge, is responsible for communicating with elected officials/department heads and media outlets if there are office closings or delayed openings due to inclement weather. Whenever possible, notification will be made before 6:00 a.m. to the designated radio and television stations."

According to Dallas County Code, **Section 82-132, Work schedules**: Exempt employees shall report all hours worked and adhere to an established work schedule approved by the elected official/department head. Exempt employees' work schedules shall average a minimum of 40 hours per week, including use of accrued leave time. All time worked shall be recorded in the official time and attendance system.

According to Dallas County Code, **Section 82-134, Scheduled time off**:

Periodically, elected officials/department heads may grant administrative time off for exempt employees. Such time off must be approved by the elected official/department head. In order to approve such leave, the elected official/department head must ensure the exempt employee's most current 12-month average weekly work schedule exceeds 40 hours. For exempt employees whose tenure is less than 12 months, their average weekly hours worked shall be determined by the average hours worked over the number of weeks worked for the county. If this criterion is met, the elected official/department head may, at his/her discretion, approve the time off. Under no circumstances will this time be granted on an hour-for-hour basis and the total amount of time granted shall not exceed 15 work days in a 12-month period except by formal approval by the commissioners court.

Any exempt employee who is not approved for administrative time off by the elected official/department head shall have the appropriate accrued leave balances docked. If appropriate leave is unavailable, the employee's salary shall be docked.

Elected official/department heads should carefully monitor the amount of administrative leave time granted to each exempt employee to ensure against abuse and the leave is being granted fairly. The county auditor's office will periodically audit administrative time off usage and submit a report to county departments and/or commissioners court.

Cause:
(Describe the cause of the condition if possible)

Oversight
Inaccurate application of county time and attendance policies

Effect:
(Describe or quantify any adverse effects)

Overstated employee accruals
Actual times may vary from scheduled hours



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. • Each employee should affirm bi-weekly time paid / leave balances expended through review of pay slip on Employee Self-Service (ESS) application. • Historical edits should be submitted to the Payroll Hotline to reflect correct leave types and time taken on Kronos. • Training and updates to staff on county leave policies and annual holiday schedules should be completed periodically. 			
Responsible Department or Organization:	Constable Precinct 2			
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	