



DALLAS COUNTY COUNTY AUDITOR

Memorandum

To: Honorable Roy Williams, Jr.
Constable Precinct No. 4

From: Virginia Porter
County Auditor

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

Subject: Review of Statutory Reporting and Compliance from December 1, 2010 through September 30, 2011

Date: Issued: January 31, 2013
Released: February 21, 2013

SCOPE

A review was performed on the records and reports of Constable Precinct No. 4 for the period December 1, 2010 through September 30, 2011.

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:

- Performed unannounced cash count
- Accounted for numerical sequence of manual receipts
- Traced amounts recorded on the receipts to the bank deposits
- 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 IV-D billings
- Examined the Evidence/Property Room procedures
- Reviewed warrant processes and outstanding warrant reports
- Reviewed abandoned vehicle reporting procedures and receipts

STATISTICAL

Fiscal Year 2011:

- 13,437 civil papers served per Constable Civil System
- 1,578 writs and orders of sale served per Constable Civil System
- 19,465 criminal papers served per Constable Civil System
- \$1,697,939 constable fee revenue collected all sources
- \$2,576 constable commission collected

FINDINGS

Cash Management

Receipts – Computer/Manual – Review of 294 manual office receipts including 14 (4.76%) voided office receipts, 1224 computer generated county-wide (CWR) receipts including 59 (4.82%) voided computer receipts and 29 Form 44-A field receipts including 2 (6.9%) voided receipts and receipting procedures **revealed material compliance** except: three office receipts issued 3 to 4 business days after the manual or field receipts were written; bookkeeper's CWR username and password shared to process transactions when the bookkeeper is absent; and balancing of funds on hand against CWR system control total occurs only once a week during the preparation of the departmental bank deposit.

Special Fund Activity – A review of special fund activity revealed: old balances totaling \$3,742 over five years carried over from previous administrations have not been disbursed to the applicable party and/or escheated to the County Treasurer or State Comptroller. Limited separation of duties noted over the bookkeeper's responsibility to prepare disbursement file and authorize the file for check printing.

***Response:** Documentation is not available from the prior administrations to research old special fund balances. Chief Clerk will review the confirmation email for approval and copy the bookkeeper on notification to the County Treasurer.*

Assessment/Collection - Review of 40 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: instances of posting errors to the CCS.

Attorney General (AG) IV-D Billings – A review of two monthly AG IV-D billings **revealed material compliance** except: six papers transferred to other constable precincts for service were billed (\$297 net) to the AG.

***Response:** If deputy time is noted on the CCS case file, the service fee is billed even if the paper was transferred to another precinct for service.*

Commission Calculations – A review of commission calculations on 16 writ collections revealed: five commission calculation errors resulting in over collections totaling \$530.51; and one commission calculation error resulting in an under-collection totaling \$145.17. **Status:** Four of the five over collections totaling \$492.62 have been refunded. A separate \$20 posting fee is assessed for each location where the notice of sale is posted by the constable's office.

Abandoned Vehicle Reporting Fees – Review of 140 abandoned vehicle reports and auction receipts revealed: four instances where vehicle storage facilities overpaid the \$10 fee per vehicle listed on the abandoned vehicle report by a total of \$70.

Processing

Warrant/Civil Paper Service – Monetary credit for civil paper services is consistently collected/reflected on the Justice of the Peace Accounting System and the Odyssey Civil Courts System with limited instances of incorrect postings by other offices.

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. Monthly reports reviewed by management include: Previous on Hand, Received, Re-Opened, Served, Unexecuted, Deleted, Recall-Dismissed, Transferred, Transferred No-Work, and On Hand end of month.

As of April 19, 2012, 39,664 active warrants were assigned to Precinct 4. Approximately 79.3% of the warrants have been outstanding for over one year.

Warrants are no longer placed on Regional or sent to the Sheriff's Office. Precinct 4 is working with other precinct and justice of the peace officials to devise new procedures for warrant service.

A review of times/dates noted on 85 service attempts to GPS Tracking Network reports revealed material compliance. Fifteen GPS reports lacked sufficient GPS data to make a determination of vehicle location.

Time and Attendance – Review of employee time and attendance records revealed: two dates prior to holidays (December 23 and 30, 2011) with regular hours recorded for deputies when GPS data revealed the deputies arrived to remote storage locations prior to the 'out time' entered in Kronos; one exempt employee received 62.5 hours of approved time off (ATO) while not averaging a 40 hour work week; clerks' out times (for December 23 and 30, 2011) were recorded in advance to Kronos by the chief clerk; reason codes for overtime and compensatory time are not entered in Kronos; and employees take one hour for lunch with no breaks (lunch is recorded as 30 minutes in Kronos).

RECOMMENDATIONS

Cash Management

Receipts – Computer/Manual – Continue monitoring receipt control procedures. Obtain unique usernames and passwords for each employee that will process receipting transactions. At the end of each business day, receipts should be totaled and compared to funds on hand and CWR system control totals.

Special Fund Activity – Continue to maintain a special fund control ledger accounting for all special fund receipts, disbursements, and case balances. Cash handling duties should be separated. Unclaimed property statutes in accordance with V.T.C.A., Property Code Chapters 72 and 76 should be followed.

Assessment/Collection - Continue to assess service fees in accordance with state laws and Commissioners Court orders.

Attorney General IV-D Billings – Coordinate with other precincts when 'worked' papers are transferred to ensure Dallas County only bills the AG once for each paper. For services fees that have billed by multiple precincts and paid twice by the AG, provide the AG a credit on the next IV-D billing.

Commission Calculations – Commissions collected without a sale should be calculated at half the rate. Refund excess commission amounts collected. 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.

Abandoned Vehicle Reporting Fees – Payments received from Vehicle Storage Facilities (VSF) should be verified for accuracy. Refunds or credits should be initiated for overpayments.

Processing

Warrants/Civil 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.

A management plan should be developed and implemented to periodically review random GPS tracking data to promote/improve deputy accountability.

Time and Attendance – Historical edits should be submitted to the Payroll Hotline to reflect correct leave types and time taken on Kronos including corrections for ATO used when not averaging a 40 hour work week. Supervisors should enter the actual hours worked by employees and the type of leave and amount of hours taken daily. Lunch periods should be adjusted to comply with County policy.

Current Findings/Observations/Recommendations

Detailed finding templates numbered 11.C4.01.01a through 10.C4.01.08 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: password security; old balances in the special fund not timely escheated and/or remitted (by prior administrations); and, time and attendance policies.

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: 11.C4.01.01a
Date: 05/09/2012
Audit: Constable Precinct 4 FY11 (12/01/10 thru 09/30/11)
Auditor(s) Assigned: PA

Findings:	<p>Office Receipts</p> <p>Review of 1,224 County Wide Receipting (CWR) computer generated receipts including 59 cancelled/voided receipts, 294 manual office receipts including 14 manual voided receipts, testing of voiding and balancing procedures for proper accounting and internal controls revealed :</p> <ul style="list-style-type: none"> • Bookkeeper's CWR username and password are used by another clerk, back-up bookkeeper, to process transactions when the bookkeeper is absent. • Balancing of funds on hand against CWR system control total occurs only once a week during the preparation of the departmental bank deposit. • Two instances in which a 3 to 4 business day delay between the dates the Irving manual receipt written and CWR receipt issuance. • One Irving office manual receipt issued for \$80 cash and transferred to the bookkeeper in Grand Prairie was entered in CWR for \$80 cash with \$5 change given. • Two Irving manual receipts were not used. All copies were attached together. <p>Status: Receipts were marked "void" when brought to the clerk's attention.</p> <ul style="list-style-type: none"> • One issued manual receipt was not dated. • Checks received for an incorrect amount (including overpayments) are returned to the remitter without processing.
Work paper Reference: (or other method by which finding was identified)	<p>Work Paper Numbers 2B , 3B, 3D, 3H ,Observations CWR User Sales Report and DC7 Receipts - Cancelled Manual Receipts</p>
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 11, 2010, the Constable's office began using the County Wide Receipting (CWR) system to issue computer generated receipts. The bookkeeper chooses paper 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 requested 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>In the Grand Prairie office, manual receipts are used only when the CWR system is down. Once CWR is functioning, the manual receipts are entered into the system referencing the</p>



	<p>manual receipt number. There is one county wide numeric receipt sequence.</p> <p>Manual office receipts are issued at the Precinct 4 Irving Office. Manual receipts reference the case number, style of the case, paper type, payer information, payment type, date paid, and payment amount. The original white copy of triplicate manual receipt is the payer copy, the yellow copy is sent to the Grand Prairie office, and the pink copy remains in the receipt book. The yellow receipt copy and cash/check is taken to the Grand Prairie office on a daily basis to be entered in CWR. The CWR receipt references the manual receipt number. Once processed, a copy of the CWR receipt is forwarded to the Irving office and attached to the pink manual receipt copy. When a manual receipt is voided, all copies are retained in the receipt book.</p> <p>For internal control reconciliation, the bookkeeper posts a memo entry of payments received on the Constable Civil System, daily, to correspond to CWR activity. Due to mainframe limitations, the disposed constable papers data is periodically purged and not viewable on the Constable Civil System.</p> <p>Once weekly, funds (cash, coins, checks, cashier's checks, and money orders) on hand are confirmed as balancing to the CWR system control totals by the bookkeeper. As part of the balancing process, the bookkeeper accesses the CWR Class Overview Spreadsheet and Drawer Balance report. The CWR DC98 report is generated to produce the deposit. The bookkeeper verifies and signs off on the deposit. The deposit is sealed and stored in the safe pending courier pickup. The deposit is submitted to the County Treasurer through the courier.</p>
Criteria: (Describe the optimal condition)	<p>Best practices regarding receipt control procedures require that:</p> <ul style="list-style-type: none"> • All receipts are accounted for and properly used in order to affix responsibility, enhance cash control, and prevent potential assertion that monies were paid and refund due. • Receipts should not be altered, but properly voided (cancelled within CWR) 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 insure 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> <p>Automated systems include a review of access controls against an authorization matrix that defines "least privilege" access levels and authority for an individual's role to their job function / responsibilities. Each CWR user should have a specific CWR user ID (associated to assigned roles/rights).</p>
Cause: (Describe the cause of the condition if possible)	<p>Clerical oversight Limited staff with receipt writing responsibilities within CWR. Incomplete daily balancing of receipt activity.</p>
Effect: (Describe or quantify any adverse effects)	<p>Inability to affix responsibility for automated system entries when improper sharing of user ids and passwords occur. Out of balance conditions may go undetected for several days.</p>



Recommendation: (Describe corrective action)	Receipt and deposit control procedures should include: <ul style="list-style-type: none"> • Monitoring and reporting anomalies including entry of reason codes for cancelled receipts in the CWR system. • 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. Obtain unique usernames and passwords for employees that will process receipting transactions when the bookkeeper is out of the office.				
Responsible Department or Organization:	Constable Precinct 4				
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Roy Williams, Jr.	Date: 2/8/2013
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 11.C4.01.01b
Date: 5/11/2012
Audit: Constable Precinct 4 FY 11 (12/01/10 thru 09/30/11)
Auditor(s) Assigned: PA

Finding:	Writ/Field Receipts: Review of 29 writ/field receipts including 2 voided receipts written by deputies in the field and associated office receipts revealed: <ul style="list-style-type: none"> • One office CWR receipt issued 4 business days after the writ/field receipt was written. • One voided writ/field receipt without the original white copy attached and reason for void not noted.
Work paper Reference: (or other method by which finding was identified)	Work Paper No 3A, 3G.1, Observation Manual Receipts Form 44-A
Condition: (Describe the current condition)	<p>Writ deputies collect funds in the field using form 44-A receipts and manual 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>When payments are received, the writ deputy will prepare a three-part manual receipt noting the receipt date, payment method (cash, check, money order, cashier's check), payer information, case number and style, and total amount paid (judgment and commission). 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 copy to the payer. The second pink copy and funds received will be turned over to the bookkeeper. A computer generated office receipt is generated and a copy is given to the writ officer to attach to the third yellow copy of the field receipt which is retained in numerical order. The bookkeeper posts a memo entry of funds received to the Constable Civil System.</p> <p>With the implementation of 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. An Excel spreadsheet of cases with pending special fund disbursements is maintained by the bookkeeper.</p>
Criteria: (Describe the optimal condition)	<p>Best practices for accounting controls 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 V.T.C.A., 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 V.T.C.A., 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)	Instances of recommended accounting procedures for receipts not followed.				
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 before being receipted.				
Recommendation: (Describe corrective action)	Proper receipt procedures for money received outside the office should include: <ul style="list-style-type: none"> • All three copies of a void receipt should be retained, clearly marked "void" and affixed with an explanation for void. • The deputy constable should immediately write a form 44-A (manual field) receipt for all funds received. The original receipt should be issued to the payer. • The form 44-A (manual field) receipt should clearly indicate the amount of payment, payment method, date, all relevant case information, and deputy name. • 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. • The original office CWR 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. • Funds should be properly secured at all times. 				
Responsible Department or Organization:	Constable Precinct 4				
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Roy Williams, Jr.	Date: 2/8/2013
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 11.C4.01.02
Date: 5/23/2012
Audit: Constable Precinct 4 FY11 (12/01/10 thru 09/30/11)
Auditor(s) Assigned: PA

Finding:	Special Fund Review of the special fund activity including seven checks, general ledger and internal control procedures for separation of duties, authorization, funds available for disbursement and proper payees revealed: <ul style="list-style-type: none"> Limited segregation of duties noted over the bookkeeper's responsibility to prepare disbursement file and authorize the file for check printing. Response: Chief clerk will review confirmation email and copy (cc) the bookkeeper. One check for \$2,518.94 was cancelled in May 2011 after stop payment request by the payee. Check has not been reissued pending further instructions. Status: Bookkeeper was advised to contact plaintiff. Old balances carried over from the prior administration totaling \$3,742 (prior to June 30, 2006) have not been researched for disbursing to the applicable party and/or escheating to the County Treasurer or State Comptroller. Status: Paperwork and/or case numbers not available on these old balances to research.
Work paper Reference: (or other method by which finding was identified)	Work Paper No 4A, 4B, 4C, 4E, 5B and 6E
Condition: (Describe the current condition)	<p>The bookkeeper maintains an Excel spreadsheet of the special fund activity due to lack of accounting and reporting functionality within the Constable Civil System. The bookkeeper records dates, receipt numbers, case numbers, and amount deposited into the special fund bank account.</p> <p>Special fund checks are issued to disburse judgment funds. After review of the special fund ledger, the bookkeeper will determine which amounts can be disbursed depending on when the funds were deposited (typically seven days after deposit). 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 bookkeeper for approval or rejection prior to printing the special fund checks. If approved, the checks are printed in the County Treasurer's office via Document Express 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 ledger sheets maintained by the bookkeeper.</p>
Criteria: (Describe the optimal condition)	<p>According to recommended best practice:</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, V.T.C.A., 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)	Lack of supervisory verification				
Effect: (Describe or quantify any adverse effects)	Penalties from the State for not following escheat statutes may be assessed if not corrected.				
Recommendation: (Describe corrective action)	<p>Proper special fund procedures should include:</p> <ul style="list-style-type: none"> • Segregation of responsibilities to limit the same employee's authority to receipt payments, prepare deposits, prepare disbursements, and authorize special fund disbursements. The approval of preliminary check files should be limited to supervisory staff not responsible for preparing initial special fund disbursement file. • The special fund control ledger should be 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 should be 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. <p>\$3,741.96 net should be transferred to the County Treasurer as unclaimed property. If property owner later submits proof of claim, issue request for payment from General Fund account 120.0.48030.</p>				
Responsible Department or Organization:	Constable Precinct 4				
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Roy Williams, Jr.	Date: 2/8/2013
Comments:	.				
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 11.C4.01.03
Date: 5/15/2012
Audit: Constable Precinct 4 FY 11 (12/01/2010 thru 9/30/2011)
Auditor(s) Assigned: PA

Finding:	<p>Assessments</p> <p>Review of 40 receipts to determine that the amount collected was in compliance with state laws and Commissioner Court orders and the payment was properly recorded to the Constable Civil System (CCS) revealed:</p> <ul style="list-style-type: none"> • Five instances in which the amount collected was not entered in the CCS • Two instances in which the receipted paper type differed from paper type entered in CCS. <p>Comparison of 36 civil paper returns and the associated County Clerk and District Clerk Odyssey financial records and 30 civil paper returns and the various Justice of the Peace mainframe records for proper credit revealed:</p> <ul style="list-style-type: none"> • One civil paper was transferred to the Sheriff's office for service; however, the service fee paid directly to Precinct 4 was not transferred. Status: Bookkeeper submitted memo to Financial Audi for an adjustment to transfer the credit. • One instance where the incorrect paper type was entered in Constable Civil System (CCS). • One civil paper was transferred to another precinct for service; however, service fee paid directly to Precinct 4 was not transferred Response: If deputy time is noted in Constable Civil System, the service fee will not be transferred. • Two civil papers with monetary credit recorded to a prepaid service account by the District Clerk. • One civil paper with monetary credit recorded to another precinct by the District Clerk. • One service fee collected by both Precinct 4 and the District Clerk. • Two civil papers served with monetary credit recorded to another precinct by the justice of the peace court.
Work paper Reference: (or other method by which finding was identified)	Work Paper No. 3F, 6A.1&2&3
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 approved annually in September, contact the constable precinct by phone, or locate the listing published by the State Comptroller.</p> <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. 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. <p>Attorneys may request that civil papers be issued directly to the attorney for handling and service.</p>



	<p>The court clerk issuing the process would indorse thereon the words "costs not complied with". 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. Payments made direct to the constable also include service requests from outside Dallas County.</p> <p>After paper service, constable staff returns papers to the issuing court (justice of the peace, county clerk or district clerk) thus enabling clerk to properly recognize prepaid revenue. Only papers issued by the Justice of the Peace courts are reviewed because constable staff does not have access to Odyssey to view financial tab and verify if proper credit has been given. The Dallas County District Clerk moves funds from a prepaid service escrow account when a completed paper return is received.</p>				
Criteria: (Describe the optimal condition)	<p>Best practices for accounting controls require that:</p> <ul style="list-style-type: none"> • Procedures should be established with supervisory review of assessments and receipts. • 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>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)	Clerical error or oversight by constable or court staff				
Effect: (Describe or quantify any adverse effects)	Fees credited to the wrong precinct or paper service not recognized as income offsetting constable expenditures.				
Recommendation: (Describe corrective action)	<p>The precinct should:</p> <ul style="list-style-type: none"> • Examine computerized court records associated with papers served or attempted to verify that fees are properly credited to Precinct No. 4. • Notify appropriate departments to make any necessary corrections. • Request inquiry access to the Odyssey Civil Courts system for the appropriate staff. • Submit revenue transfer forms/memos to Financial Audit when payments are receipted by Precinct No. 4, but papers are transferred to other agencies for service. • Enter required information into the Constable civil system, accurately and timely. • Refund payment collected by both Precinct 4 and the District Clerk. 				
Responsible Department or Organization:	Constable Precinct 4				
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Roy Williams, Jr.	Date: 2/8/2013
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 11.C4.01.04
Date: 4/24/2012
Audit: Constable Precinct 4 FY 11 (12/01/2010 thru 9/30/2011)
Auditor(s) Assigned: PA

Finding:	Attorney General IV-D Billings Review of Attorney General (AG) IV-D monthly billings for the months of January and March 2011 revealed material compliance except: <ul style="list-style-type: none"> Six papers transferred to other precincts for service were billed (\$297 net) to the AG. Response: Per the bookkeeper, if deputy time is noted on the CCS case file, the service fee is billed even if the paper was transferred to another precinct for service. One instance where the amount collected was not entered on the Constable Civil System. One data entry error to 'amount collected' field on the Constable Civil System for one case (two papers). Funds were properly receipted on the Countywide Receipt system and properly deposited with the County Treasurer.
Work paper Reference: (or other method by which finding was identified)	Work Paper No. 6A-4. 6C
Condition: (Describe the current condition)	<p>Attorney General's office submits citations, notices, capiases and other IV-D papers directly to the constable's office for processing without payment of the required service fee. AG IV-D papers are tracked manually by the bookkeeper by making copies of the papers as they are received during the course of the month. At the end of the month, the bookkeeper prepares detailed billings based on the IV-D papers received. A summary invoice is signed 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. When payment is received, the payment information is entered in the system case file.</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>According to the recommended best practice:</p> <ul style="list-style-type: none"> 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. 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
Cause: (Describe the cause of the condition if possible)	<p>Clerical error Office policy</p>
Effect: (Describe or quantify any adverse effects)	Potential for duplicate billing (multiple precincts same paper) to AG by Dallas County.
Recommendation: (Describe corrective action)	<p>Attorney General billing procedures should include:</p> <ul style="list-style-type: none"> Assess, bill, and collect service fees on all cases based on State laws, Commissioners Court orders, etc. and guidelines provide by the AG. Review of assessments and monthly IV-D billings by supervisory staff to monitor adherence to established procedures. Coordinate with other precincts when 'worked' papers are transferred to ensure Dallas

County Auditor



Dallas County, Texas

	County only bills once for each paper.				
Responsible Department or Organization:	Constable Precinct 4				
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Roy Williams, Jr.	Date: 2/8/2013
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report		<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration	



Finding Number: 11.C4.01.05
Date: 5/15/2012
Audit: Constable Precinct 4 FY 11 (12/01/2010 thru 9/30/2011)
Auditor(s) Assigned: PA

Finding:	Commission Calculations Review of commission calculations on 16 writ collections for compliance with Commissioners Court approved rates revealed: <ul style="list-style-type: none"> • Five instances in which the full rate for a sale on collections without a sale were used to calculate commissions resulting in a net over collection of \$530.51. Status: Four of five over-collections totaling \$492.62 have been refunded. • One instance in which commission was under collected by \$145.17 (calculation error). • Multiple fees are assessed for posting notices at each location for sales of personal property.
Work paper Reference: (or other method by which finding was identified)	Work Paper No. 6E
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 manually 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 inconsistently 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 can identify statutorily eligible personal property to seize and sell 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 and acceptable to the Constable with the constable precinct inconsistently named as an additional insured) 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>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. The deputy will sell property at the designated location and time listed on the notices of sale.</p> <p>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 to obtain the property) amount bid. 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 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> <p>Precinct 4 does not handle writ of execution or order of sales that involve the sale of real property.</p>



	Any writs involving real property are transferred to the Sheriff's Office.				
Criteria: (Describe the optimal condition)	<p>Constable commission calculation worksheet should indicate whether the collection is made with or without a sale and should list all variables including the judgment date, judgment amount, judgment credit, attorney fees, interest rate, court costs, applicable commission percentages, and deputy hours spent.</p> <p>According to Dallas County court orders 2009-1802, 2010-1626, and 2011-1662 "Commission calculations should include judgment, interest, and attorney fees collected while excluding any court costs."</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 such as supervising chief deputy or clerk. • 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. • Excess commission collection should be refunded. 				
Responsible Department or Organization:	Constable Precinct 4				
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Roy Williams, Jr.	Date: 2/8/2013
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 11.C4.01.06
Date: 5/15/2012
Audit: Constable Precinct 4 FY 11 (12/01/10 thru 9/30/2011)
Auditor(s) Assigned: PA

Finding:	Criminal Process Review of warrant/capias procedures revealed: <ul style="list-style-type: none"> • Warrants are entered on a daily basis as received. • Constable Civil System lacks true aging. • Unsuccessful service attempts are manually tracked on the warrant and not recorded to the Constable Civil System (CCS). • Service attempts are manually tracked on the warrant and not recorded to the Constable Civil System • Approximately 39,664 active warrants as of April 19, 2012 of which 31,459 (79.3%) have been outstanding for more than 364 days.
Work paper Reference: (or other method by which finding was identified)	Review of warrant/capias workflow process
Condition: (Describe the current condition)	<p>Warrants and capias are time stamped when received from the Justice of Peace courts. The warrants and capias are also stamped with an internal office number, article statement, and the Constable's name. Data from the warrants and capias are entered to the CCS by the clerks.</p> <p>Addresses are researched with Mapsco information to designate a service district. The drivers' license numbers are cross referenced for correct identification and address information. Warrants are researched on AIS 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 disposed by the clerks that same day. System generated letters are sent to the defendants by clerical staff and phone calls are also made. The warrants are alphabetized and placed in the wall file.</p> <p>The 'Return' information (including date and deputy name) on served warrants or capias will be completed by the deputy constables, service information entered by the clerical staff on CW50/WX50, and warrant or capias returned to the court of issuance.</p> <p>Warrants or capias recalled by the courts create a printout within the constable's office on a designated printer. Constable staff enters an 'R' (Recalled) on CCS as the disposition type for all recalled warrants with the warrant returned to the court if not on Regional. A cancelled date will be added by constable staff for warrants or capias on Regional. Cancelled regional warrants or capias will be returned by the Sheriff to the court. A summary printout of all entered recalls is generated from CCS and clerks compare 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> <p>Unserved warrants or capias are no longer added to Regional. The Constable's office is working with the Justice of the Peace offices to devise a plan to better service warrants since warrants are no longer added to the Regional database.</p> <p>Constable implemented policy to age purge warrants and capias after two years (mirrors Sheriff policy).</p>
Criteria: (Describe the optimal	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



condition)	<p>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>According to Code of Criminal Procedure § 12.08, MISDEMEANOR, a complaint or information for any Class C misdemeanor may be presented within two years from the date of the commission of the offense, and not afterward. The justice court will not issue a warrant without the complaint on file. Therefore, expiration dates should not apply to active warrants.</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>
Cause: (Describe the cause of the condition if possible)	Inconsistent service procedures for the servicing of warrants/capias. Insufficient staff to serve warrants.
Effect: (Describe or quantify any adverse effects)	Potential for unresolved court cases if warrants not served. Inability to systemically track service attempts.
Recommendation: (Describe corrective action)	<p>Continue established warrant procedures including:</p> <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. • Valid successful and/or unsuccessful dates are recorded on the paper returns and 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 4
Management's Response:	<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree Respondent: Honorable Roy Williams, Jr. Date: 2/8/2013
Comments:	
Disposition:	<input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration



Finding Number: 11.C4.01.07
Date: 5/16/2012
Audit: Constable Precinct 4 Audit FY 11 (12/1/10 thru 9/30/11)
Auditor(s) Assigned: PA

Finding:	<p>Time and Attendance</p> <p>Observation of office schedules and review of manual attendance records and Kronos time and attendance system postings revealed:</p> <ul style="list-style-type: none"> • One employee received 2 hours of sick pay on same day 8.2 hours of regular pay, also recorded. (10.2 hours total shift time recorded to Kronos) • One employee received 8 hours regular pay for the inclement weather holiday. Response: Several employees to work on the inclement weather day. • Exempt employee (rehired effective January 1, 2011) took 62.5 hours of approved time off (ATO) from August 2011 through November 11, 2011 while not averaging a 40 hour work week. • 703.40 hours of compensatory time or overtime earned from January 1, 2011 through December 31, 2011 recorded to Kronos for 27 employees. <ul style="list-style-type: none"> ○ Overtime Authorization Forms are submitted by employees and approved by supervisor. Chief clerk modifies Kronos schedule to reflect comp time earned. ○ Reasons noted on the Overtime Authorization Forms for compensatory time is not entered to Kronos. • Instances were noted where clerks' out times (on December 23, 2011 and December 30, 2011) were recorded in advance by the chief clerk. • Instances of regular hours coded for deputies when GPS data indicates deputies' assigned vehicles arrived at their storage locations prior to their Kronos out time of 4:30 PM (less than an eight hour day for December 23, 2011 and December 30, 2011). • An hour lunch is taken by employees with no breaks. Lunch is recorded as 30 minutes in Kronos. <p>Response to the Internal Control Questionnaire (ICQ) indicates that employees on probation are allowed to take vacation.</p>
Work paper Reference: (or other method by which finding was identified)	<p>Work Paper No. 8A – 8G, Kronos time and attendance reports for calendar year 2011</p> <p>GPS reports</p> <p>Observation</p> <p>Responses to ICQ</p>
Condition: (Describe the current condition)	<p>Clerks record their time through Kronos Web Time Stamp. Deputy constables time is recorded in advance to the Kronos time and attendance system. Time entered is based on scheduled hours and time is modified by the chief clerk to reflect benefits taken or extra hours worked as reported and approved by management. Supervisors approve and give employee leave requests to the chief clerk to record time taken (earned) in Kronos. Time and attendance is entered and signed off by the chief clerk in Kronos.</p>
Criteria: (Describe the optimal condition)	<p>According to Dallas County Code Section 82-32, Work Hours Scheduling, (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 to an hour depending on the work schedule approved by the elected/appointed official/department head. Lunch periods are in addition to the regular eight-hour work period and shall not be combined with breaks. Employees are not paid during their lunch period; therefore, they should be completely relieved of all duties and be free to leave their post of duty."</p>



(f) "*Hours worked less than 40.* Any nonexempt employee who does not work a full 40 hour workweek will have his compensation reduced by the value of the hours not worked or will charge such time not worked to accrued leave or compensatory time, holiday pay, vacation or sick leave, or any combination of such leave. Employees not eligible for approved leave and unable to consistently work 40 hours per week are subject to loss of full-time status and benefits."

(g) "*Other.* Each elected official/department head is responsible for ensuring that all reporting of time worked, accrual and use of leave, complies with county policies. Employees are not permitted to remain on the county's payroll if they are not on an approved leave of absence (with or without pay). Supervisors are responsible for accurate time reporting. The law requires that what is reported must be paid. Not reporting time accurately is considered falsifying an official document. Disciplinary action, up to and including termination, may be taken against employees and supervisors who falsify county documents related to work hours."

According to Dallas County Code, **Section 82-81, Policy Statement**, Overtime/compensatory time shall be assigned by the supervisor to meet the essential operating needs of the county. It should only be assigned for those situations where the supervisor is convinced the work is essential in order to meet established schedules, deadlines, special projects, emergencies, or there are unscheduled vacancies etc. Due to its cost and other factors, supervisors should be judicious in their utilization of overtime. However, if overtime is required, the supervisor must carefully follow the guidelines outlined in this article regarding the accrual, utilization and recording of overtime for county employees."

According to Dallas County Code, **Section 82-83, Supervisor's responsibility**, "It is imperative that supervisors be aware of the workload of each of his employees, and in cases where extraordinary amounts of time worked over 40 hours is being spent on the job, determine whether or not job expectations, productivity, staffing or other resource problems exist. If so, the manager should take corrective actions.

Each elected official/department head is held accountable for the utilization and accrual of overtime and compensatory time in their department. This accountability includes ensuring that employees do not accrue excessive amounts of overtime/compensatory time and that if accrued, it is not carried forward year after year. The county's goal is to compensate employees for overtime or compensatory time at the same pay rate at which it is accrued. Therefore, *all accruals should be limited* and the scheduling or pay off for it should be within the same (1) pay period, (2) month, (3) quarter, or (4) fiscal year in which it is earned. Supervisors shall have the discretion to require employees to use compensatory time to limit compensatory time accruals, require use of compensatory time in lieu of vacation accruals, and substitute use of compensatory time in lieu of sick leave in cases of questionable use of sick leave or when sick leave accruals have been exhausted"

According to Dallas County Code, **Sec. 82-112. Accrual for overtime/compensatory time.** The county does not permit voluntary or unauthorized overtime work. Accrual of overtime for nonexempt employees: (2) Is compensated at the premium rate of time and one half for all approved hours worked in excess of the employee's regular 40 hour workweek. (3) Should be flexed by the supervisor, if at all possible. This means the supervisor shall make an effort to schedule the employee to take off within the same workweek in which the overtime is earned to avoid the accrual of overtime.

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



	<p>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. <u>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.</u> If this criterion is met, the elected official/department head may, at his/her discretion, approve the time off. <u>Under no circumstances will this time be granted on an hour-for-hour basis</u> 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.</p> <p>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. <u>If appropriate leave is unavailable, the employee's salary shall be docked.</u></p> <p>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.</p>				
Cause: (Describe the cause of the condition if possible)	Instances of inaccurate application of county time and attendance policies.				
Effect: (Describe or quantify any adverse effects)	<p>Official time and attendance records misstated.</p> <p>Employees may be over-compensated for leave already taken.</p> <p>Actual times may vary from scheduled hours.</p>				
Recommendation: (Describe corrective action)	<ul style="list-style-type: none"> • Historical edits should be submitted to the Payroll Hotline to reflect correct leave types and time taken on Kronos including Leave Without Pay (LWOP) for ATO used when not averaging 40 hours per week. • Actual deputy start times, end times, and meal periods (when greater than six minutes before the employee's scheduled shift start or scheduled shift end), and vacation time, sick time, holiday time, jury time, compensatory time, overtime, etc. should be properly and timely posted to the Kronos time and attendance system in accordance with the Dallas County Code and Commissioners Court orders. • Modify employees' schedules to accommodate department responsibilities and assignments and minimize the amount of compensatory or over time earned. • Entries to Kronos for compensatory time earned should be documented with reason codes for assignments that are in accordance with county policies. • Emphasize consistent supervisory review of time and attendance Kronos postings. • Sign off of Kronos time cards by department management at the end of each bi-weekly pay period with Kronos time card updated to reflect 'approval' by supervisor or management. 				
Responsible Department or Organization:	Constable Precinct 4				
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Roy Williams, Jr.	Date: 2/8/2013
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 11.C4.01.08
Date: 5/18/2012
Audit: Constable Precinct 4 Audit FY 11 (12/01/10 thru 9/30/2011)
Auditor(s) Assigned: PA

Finding:	Review of receipts for abandoned vehicle activity revealed: <ul style="list-style-type: none"> Four reports in which the \$10 per vehicle reporting fee was overpaid by the Vehicle Storage Facility. Total overpayment \$70.
Work paper Reference: (or other method by which finding was identified)	Abandoned vehicle reports, auctioneer's sales and corresponding county receipts. Inquiry
Condition: (Describe the current condition)	<p>The Precinct 4 Abandoned Vehicle Program was primarily designed to receive reports from licensed vehicle storage facilities (VSFs), receiving non-consent tows. Precinct 4 receives abandoned vehicle reports from numerous VSFs countywide. Commissioners Court approved Precinct 4's participation on Court Order 2006-306. An escrow account was established to deposit to the \$10 reporting fees and 2% auction proceeds.</p> <p>When a vehicle is not claimed within five days of being towed, the VSF must send notice to the owner and lien holder of record. If vehicles are not claimed within 10 days after the date of the notice, the vehicles are considered abandoned. Transportation code 683.031 sets forth a requirement that such abandoned vehicle is to be reported to a law enforcement agency. A vehicle description, including the VIN and license plate numbers, the date towed, and the date the VSFs sent the required notice to the owner and lien holder are all listed in the abandoned vehicle reports. Transportation code 683.031 provides for a \$10 per vehicle reporting fee for abandoned vehicles. The vehicle information is run on NCIC/TCIC system to verify that the vehicle has not been reported stolen and to validate vehicle information furnished. The storage companies and/or law enforcement agencies may be contacted to resolve issues discovered or reported. Any unclaimed vehicles will be disposed by the VSFs by auction sale or storage lien. Storage lien disposal is assigned to late model vehicles, in instances when significant question as to the notice performed by VSF or when the lot requests reporting without auction. When vehicles reported to Precinct 4 are auctioned, the department gets 2% of the proceeds except for any non-custody vehicles (storage lien disposal).</p> <p>Payment must accompany any abandoned vehicle or auction reports submitted to the office. If payment is not received with the report, it will be requested prior to processing the report. Priority is given to the timely receipting of monies.</p>
Criteria: (Describe the optimal condition)	<p>According to Transportation Code, Section, 683.031, GARAGEKEEPER'S DUTY: ABANDONED MOTOR VEHICLES, "(a) A motor vehicle is abandoned if the vehicle is left in a storage facility operated for commercial purposes after the 10th day after the date on which:</p> <ol style="list-style-type: none"> (1) the garagekeeper gives notice by registered or certified mail, return receipt requested, to the last known registered owner of the vehicle and to each lienholder of record of the vehicle under Chapter 501 to remove the vehicle; (2) a contract for the vehicle to remain on the premises of the facility expires; or (3) the vehicle was left in the facility, if the vehicle was left by a person other than the registered owner or a person authorized to have possession of the vehicle under a contract of use, service, storage, or repair. <p>(b) If notice sent under Subsection (a)(1) is returned unclaimed by the post office, substituted</p>



notice is sufficient if published in one newspaper of general circulation in the area where the vehicle was left.

(c) The garagekeeper shall report the abandonment of the motor vehicle to a law enforcement agency with jurisdiction where the vehicle is located and shall pay a \$10 fee to be used by the law enforcement agency for the cost of the notice required by this subchapter or other cost incurred in disposing of the vehicle.

(d) The garagekeeper shall retain custody of an abandoned motor vehicle until the law enforcement agency takes the vehicle into custody under Section 683.034."

According to Transportation Code, Section, 683.034, DISPOSAL OF VEHICLE ABANDONED IN STORAGE FACILITY, "(a) A law enforcement agency shall take into custody an abandoned vehicle left in a storage facility that has not been claimed in the period provided by the notice under Section 683.012. In this section, a law enforcement agency has custody if the agency:

- (1) has physical custody of the vehicle;
- (2) has given notice to the storage facility that the law enforcement agency intends to dispose of the vehicle under this section; or
- (3) has received a report under Section 683.031(c) and the garagekeeper has met all of the requirements of that subsection.

(b) The law enforcement agency may use the vehicle as authorized by Section 683.016 or sell the vehicle at auction as provided by Section 683.014. If a vehicle is sold, the proceeds of the sale shall first be applied to a garagekeeper's charges for providing notice regarding the vehicle and for service, towing, impoundment, storage, and repair of the vehicle.

(c) As compensation for expenses incurred in taking the vehicle into custody and selling it, the law enforcement agency shall retain:

- (1) two percent of the gross proceeds of the sale of the vehicle; or
 - (2) all the proceeds if the gross proceeds of the sale are less than \$10.
- (d) Surplus proceeds shall be distributed as provided by Section 683.015.

(e) If the law enforcement agency does not take the vehicle into custody before the 31st day after the date the vehicle was reported abandoned under Section 683.031:

- (1) the law enforcement agency may not take the vehicle into custody; and
- (2) the storage facility may dispose of the vehicle under:

(A) Chapter 70, Property Code, except that notice under Section 683.012 satisfies the notice requirements of that chapter; or

(B) Chapter 2303, Occupations Code, if the storage facility is a vehicle storage facility."

According to Occupations Code, Sec. 2303.1545. DISPOSITION OF ABANDONED NUISANCE VEHICLE. (a) A vehicle storage facility that holds an abandoned nuisance vehicle is not required to send or publish a second notice and is entitled to dispose of the vehicle on the 30th day after the date the notice is mailed or published under Section 2303.151 or 2303.152.

(b) The facility may:

- (1) notify the department that notices under Chapter 683, Transportation Code, have been provided and shall pay a fee of \$10 to the department; or
- (2) in the alternative, notify the appropriate law enforcement agency and pay a fee of \$10 to that agency.

(c) A law enforcement agency described by Subsection (b)(2) may sign a document issued by the department.



Cause: (Describe the cause of the condition if possible)	VSF remittance error.				
Effect: (Describe or quantify any adverse effects)	\$70 overpayment received.				
Recommendation: (Describe corrective action)	<ul style="list-style-type: none"> • Payments received from the VSF's should be compared against the abandoned vehicle reports to verify the accuracy of the amounts remitted. • Overpayments by VSF's should be reviewed and refunds initiated as appropriate. 				
Responsible Department or Organization:	Constable Precinct 4				
Management's Response:	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Honorable Roy Williams, Jr.	Date: 2/8/2013
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		