



**DALLAS COUNTY  
COUNTY AUDITOR**

**TO:** Dr. Terry Smith-Snow  
Director of Juvenile

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

**SUBJECT:** Review of Statutory Reporting and Compliance – Juvenile Department for Fiscal Years 2007 thru 2013

**DATE:** Issued: January 20, 2016  
Released: February 29, 2016

**SCOPE**

As part of ongoing reviews of county offices and compliance with statutory regulations and county policies, we have completed a review of receipting, National School Lunch Program reimbursements, and residential personal property of the Juvenile Department for fiscal years 2007 through 2013.

**REVIEW PROCEDURES**

Standard review procedures were followed to test internal controls for continuity of receipts, cash control procedures and National School Lunch Program. A random sampling of the total activity was selected for certain audit steps based on risk and the volume of activity. Review steps included but were not limited to the following:

- Performed an Unannounced cash count
- Examined and verified continuity of manual receipts for the years under review
- Reconciled sample of cash receipts to deposit documentation
- Examined and listed voided and altered manual receipts
- Reviewed the number of meals served daily to children and adults
- Reconciled sample of daily breakfast and lunch report to monthly claim for reimbursement
- Evaluated responses of the department's submitted Internal Control Questionnaire (ICQ)
- Reviewed time and attendance records for compliance with County policies

**FINDINGS**

**Cash Management**

Receipting - Review of manual receipts issued including 21 voided receipts from FY 2007 to FY 2013 revealed: one manual receipt book (containing 150 receipts) missing; three manual receipts missing the original and both copies (removed from manual receipt book); fourteen manual receipts skipped and not used (includes two receipts missing both the original and pink copy); seventeen manual receipts voided without a reason for void noted; ten voided manual receipts without retention of all copies of the voided receipt; and one manual cash receipt altered to a lower amount by \$5.

Review of manual receipts transferred to District Clerk Juvenile Section for computer receipt issuance and deposit revealed: all thirty-two (100%) manual receipts were not delivered for entry into the Techshare/JCMS system within one business day of payment including thirteen of the 32 with computer receipt delays exceeding five (5) business days.

Property - A sample review of personal property forms completed during a child's intake from FY2012 to partial FY2014 revealed instances of juvenile supervision officer's and juvenile's signature missing from the form upon receipt of the items (including monies) at admittance/intake or release/discharge from the facility.

Reimbursements - A sample review of Daily Participation Worksheets (Number of Meals Served) and meal sign-in sheets used for the National School Lunch Program (NSLP) revealed variances between the two internal reports for meals served at the Detention Center, Hill Center, and Youth Village.

*Response: Hill Center will provide additional training to staff to prevent inadvertently not checking names on the meal sign-in sheets when a meal has been served to a child.*

**Other/Miscellaneous**

Time and Attendance – Review of manual attendance records traced to KRONOS revealed leave request forms not consistently retained in accordance with Records Retention Schedules.

**RECOMMENDATIONS**

Receipting - Receipts should not be altered but properly voided. All copies of a void receipt should be retained, clearly marked "void", and affixed with a reason for the void. The supervisor should periodically scan the manual receipt books for proper usage including the accuracy of amount receipted. All manual receipts should be accounted for and properly used, deposited daily and timely in accordance with Local Government Code, § 113.022. Receipt books should be controlled and access to cash limited to establish proper accountability and strengthen internal control.

Property - Residents and juvenile supervision officers should sign the Property Form upon receipt and release of property in accordance with departmental procedures.

Reimbursements - Develop and implement controls to ensure accurate meal counts are obtained and reported on the monthly NSLP billings.

**Other/Miscellaneous**

Time and Attendance – All leave requests, authorizations, and supporting documentation should be retained in accordance with State Records Retention Schedule GR1050-54b which requires retention for current fiscal year end plus three years.

**CURRENT FINDINGS/OBSERVATION, RECOMMENDATIONS, AND RESPONSES**

Finding templates numbered 13-JUV-01-01, 02, 03, and 13-JUV-01-05 are attached. Departmental responses are incorporated within the templates.

**SUMMARY**

This report is intended for the information and use of the department. While we have reviewed internal controls and compliance factors, 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 area of risk which needs to be addressed includes: cash handling/receipting procedures.

Emphasis on outlined procedures should provide for improved departmental processes. Consideration of all issues and weaknesses should be incorporated by the Juvenile Department as a self-assessment tool. Adherence to and follow-through with the recommendations should strengthen internal controls and compliance with Dallas County policies and procedures.



**Finding Number:** 13-JUV-01-01  
**Date:** June 4, 2014  
**Audit:** Juvenile Miscellaneous Audit Review FY 2007-2013  
**Auditor(s) Assigned:** CG

<b>Finding:</b>	<p><b>Receipts &amp; Closeout/Deposit</b></p> <p><b>Receipts</b>  Review of all Letot Center manual receipts including 21 voids during FY 2007 thru FY 2013 revealed:</p> <ul style="list-style-type: none"> <li>• One manual receipt book containing receipts 417951 thru 418100 was missing and could not be located.</li> <li>• Three manual receipts are missing the original and both carbon copies; receipts were completely removed from the manual receipt book.</li> <li>• Thirteen manual receipts were skipped and not marked void. Three of the 13 manual receipts were missing the white and pink copies.  <b>STATUS:</b> Manual receipts are now marked void.</li> <li>• Seventeen (80.9%) voided manual receipts without a reason for void indicated.</li> <li>• Ten (47.6%) voided manual receipts without retention of all copies of the voided receipts including two of the ten not marked void.</li> <li>• Two manual receipts for cash were altered to different amounts. <ul style="list-style-type: none"> <li>- One cash receipt was altered to a lower amount by \$5.</li> </ul> </li> </ul> <p>A sample review of 32 Letot Center's manual receipts transferred to the District Clerk Juvenile Section at Henry Wade Juvenile Justice Center for processing and deposit during FY 2007 thru FY 2013 revealed:</p> <ul style="list-style-type: none"> <li>• Thirty-two (100%) manual receipts were not entered into the computer within one business day of payment. <ul style="list-style-type: none"> <li>- Twenty-three (71.9%) with computer receipt issuance delays exceeding five (5) business days.</li> </ul> </li> <li>• Three Residential Fee Deposit Forms without acceptance signature of the District Clerk Juvenile Section collections representative.</li> </ul> <p><b>Risks identified during walkthrough of department's internal control processes related to Letot Receipts, departmental responses to the Internal Control Questionnaire (ICQ) of Letot Center, and/or inquiry of Juvenile Department staff revealed:</b></p> <ul style="list-style-type: none"> <li>• Letot processes manual receipts for payment received at the facility (R11).</li> <li>• Payments receipted at Letot are not transferred daily to the District Clerk Juvenile Section timely. (R12)</li> <li>• Letot employees do not prepare deposit forms (Form 98); funds are transferred to the District Clerk Juvenile Section for computer receipting and deposit. (R13)</li> <li>• Checks are not restrictively endorsed upon receipt.</li> <li>• Voided receipts are not reviewed by the manager or the supervisor. Response to the ICQ indicates manual receipts are altered rather than properly voided.</li> <li>• Log sheet is not maintained when issuing manual receipt books to responsible individuals. Response to the ICQ indicates manual receipt books are kept in the commons area (JSO office).</li> <li>• Used manual receipt books are not returned to the Custodian and logged with the correct date. Response to the ICQ indicates Letot does not have a Custodian.</li> <li>• Letot Center does not have a safe/vault to store funds.</li> </ul>
<b>Work paper Reference:</b> (or other method by which finding was identified)	Work paper(s) 4.A.1, 4.A.2, 4.A.3, 4.A.4, and 4.A.5. Manual Receipt books Responses to Internal Control Questionnaire Conversations with Department Supervisor
<b>Condition:</b> (Describe the current	Detention Center, Hill Center, Medlock, and Youth Village do not collect payments. Letot Center collects payment daily using manual receipts. Letot charges a \$5 fee per day to care



condition)	<p>for residents at the Letot Center. The legal guardian is responsible for and agrees to pay the fees to Dallas County. The staff member (The Case Manager, Juvenile Residential Officer, or Supervisor) will fill out a manual receipt from the receipt book. Original receipts (white) are given to the legal guardian; the duplicate (pink) and payment is given to the Residential Secretary.</p> <p>The Residential Secretary prepares the Residential Fee Deposit Form (transfer form not actual County deposit form) and gives to the Transportation Officer. The Transportation Officer takes the (pink) receipt, payment and Residential Fee Deposit Form to the District Clerk Juvenile Section at the Henry Wade Juvenile Justice Center. The District Clerk Juvenile Section date stamps the Residential Fee Deposit Form, sign the form, and return the form to the Transportation Officer along with a computer generated payment receipt from the Techshare/JCMS system. The Transportation Officer gives the District Clerk receipt to the Residential Secretary, who files them. The triplicate (yellow) manual receipt copies stays in the manual receipt book. The original computer receipts are retained separately in numerical order. Manual receipt books are kept in a Juvenile Supervision Officers' file cabinet.</p> <p>When children are discharged, Letot enter the remaining balance owed and the monthly payment agreement amount into Techshare/JCMS. There are no billings or past due notices generated for unpaid amounts. The District Clerk Juvenile Section will attempt to collect unpaid amounts recorded to Techshare/JCMS if future contact with the guardian occurs at their office.</p>
<b>Criteria:</b> (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 core components be present including: 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"> <li>• All monies received should be promptly receipted and deposited properly, and timely in accordance with Local Government Code, § 113.022 and procedures recommended by the County Auditor.</li> <li>• Receipts should not be altered, but properly voided and affixed with reason for the void with retention of all voided copies.</li> <li>• Manual receipt should be stored in a secure location and used in sequential order. The supervisors should periodically review manual receipt books to ensure all issued manual receipts have corresponding valid computer receipts attached.</li> <li>• All checks are properly endorsed before being sent to the depository.</li> </ul> <p>Specific controls related to billing procedures, collection efforts, and account controls require that:</p> <ul style="list-style-type: none"> <li>• Invoices include an accurate breakdown of fees assessed.</li> <li>• Invoices are mailed timely (emailed if email address is available).</li> <li>• 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.</li> <li>• Referral of uncollected receivables for delinquent collection assistance in a timely manner.</li> <li>• Collection efforts initiated when discharged children with balances pending.</li> </ul> <p>Written procedures should be established for all the responsibilities related to receipting and depositing in order to strengthen the office's internal control and improve efficiency. These procedures should be periodically reviewed by the appropriate supervisory staff for good internal control purposes.</p>
<b>Cause:</b> (Describe the cause of the condition if possible)	<ul style="list-style-type: none"> <li>• Recommended accounting procedures for manual receipts are not consistently followed.</li> <li>• Incomplete, improper or inaccurate application of cash handling procedures.</li> </ul>





	<ul style="list-style-type: none"> <li>Lack of Supervisory review.</li> </ul>				
<b>Effect:</b> (Describe or quantify any adverse effects)	Potential for unaccounted manual receipts and loss for Dallas County revenue				
<b>Recommendation:</b> (Describe corrective action)	<ul style="list-style-type: none"> <li>All manual receipts should be accounted for and properly used, include supervisory review, kept in numeric order, have the corresponding computer receipt attached, deposited daily and timely in accordance with Local Government Code § 113.022.</li> <li>Receipts should not be altered, but properly voided and affixed with a reason for the voided copies.</li> <li>All checks payable to or due to Dallas County should be restrictively endorsed upon receipt.</li> <li>All funds should be safely stored including: cash, checks, money orders, and cashier checks at all times.</li> <li>Letot and Juvenile should develop controls for manual receipts written for Letot fees (until Letot starts using Countywide Receipting {CLASS} and preparing their own deposits) that include a secondary review validated by the Supervisor initials or signature until those receipts are computerized.</li> <li>Collection efforts should be initiated on all balances due.</li> </ul>				
<b>Responsible Department or Organization:</b>	Juvenile				
<b>Management's Response:</b>	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	<b>Respondent:</b>	Dr. Terry S. Smith, Director of Juvenile Department	<b>Date:</b> 02/15/2016
<b>Comments:</b>	<p><i>Letot Center will no longer accept payments at the facility effective February 2016. Parents will be provided with the adequate information to mail in the residential fees, or pay in person at the District Clerk's Office. This information will be located in the Residential Service Fee Agreement form. A copy of the agreement will be provided to all parents/legal guardians upon discharge. The Letot Center will provide training on the new procedure for Residential Service Fee Agreements to all staff handling discharges. Letot Center staff has contacted District Clerk Juvenile department.</i></p> <p><i>Additional Juvenile's responses from Dallas County Juvenile services and District Clerk Juvenile department are on file noting corrective actions</i></p> <p><b>Auditor Comment:</b> District Clerk Juvenile can receipt payments for Letot if they have all the necessary data to receipt mail in payments without Letot involvement. If any parent wants to pay while at Letot, as part of customer service to the citizens of Dallas County, Letot should accept payments there.</p>				
<b>Disposition:</b>	<input checked="" type="checkbox"/> Audit Report		<input type="checkbox"/> Oral Comment		<input type="checkbox"/> Deleted From Consideration



**Finding Number:** 13-JUV-01-02  
**Date:** June 24, 2014  
**Audit:** Juvenile Miscellaneous Audit Review FY 2007-2013  
**Auditor(s) Assigned:** CG

<b>Finding:</b>	<b>Personal Property</b> A sample review of 47 property sheets for the receipt and release (only 19 of the 47 juveniles discharged) of the juvenile's personal property during FY 2012 thru partial FY 2014 revealed: <ul style="list-style-type: none"> <li>• Five (26.3%) of 19 property sheets without the caseworker's signature that should be provided upon release of a juvenile's property.</li> <li>• Three (15.8%) of 19 property sheets without the child's signature that should be provided upon release of the juvenile's property.</li> <li>• One (2.1%) of 19 property sheets without the caseworker's signature upon receipt (at intake) of a juvenile's property.</li> <li>• One (2.1%) of 19 property sheets without the child's signature upon receipt (at intake) of the juvenile's property.</li> </ul> <p>Money from former residents who could not be located to retrieve personal belongings is deposited into an unclaimed property bank account.  <i>Status: Bank account was closed.</i></p>
<b>Workpaper Reference: (or other method by which finding was identified)</b>	Workpaper(s) 7.B.1-4
<b>Condition: (Describe the current condition)</b>	<p>Children are required to surrender their clothing and to shower upon acceptance into the facility. When a juvenile's personal property is received, a property form is filled out by the facility's personnel. The child and facility personnel sign the property form at intake. Every item is documented on the property form. JPO/SJSO verify that the property form is completely filled out and has an accurate account of the child's property, and signs on the left hand side with the date and time of the verification of the property. Juvenile personnel secure all property in a property bag. The papers are maintained in the child's file and a copy with the child's property. At time of release, the Juvenile personnel search for the juvenile's property. The documentation is signed by the child and JSO/JPO at time the property is released.</p> <p>Department policies indicate the property clerk will notify a parent/guardian in writing by way of certified letter or phone when property or clothing with a value equal to or less than \$200 remains after the resident's discharge/release from the facility. If the items are not picked within 30 days, the property will be given to charity according to policies. However, items valued over \$200 will be stored in the Detention Center for three years. If any items are not picked during this time period, the items may be sent to the Comptroller of Public Accounts Unclaimed Property Section.</p>
<b>Criteria: (Describe the optimal condition)</b>	<p>Juvenile Department Policies and Procedures for Pre-Adjudication Program, Chapter 6, Admissions and Releases, Section 9, Personal Property, state in part: A resident's personal property shall be collected, inventoried, and securely stored while the resident is housed in the facility. Documentation that is signed by the resident and the juvenile supervision officer shall be maintained in the resident's file. Documentation of the resident's personal property shall include a complete inventory of the property.</p> <p>Monies and other property not returned to former residents should be reviewed in accordance with unclaimed property statutes, V.T.C.A., Property Code, § 72 and § 76, and escheated</p>



	either to the County Treasurer (if \$100 or under attributable to each former resident) or the State of Texas (if over \$100 attributable to each former resident).				
<b>Cause:</b> (Describe the cause of the condition if possible)	Existing procedures are not consistently followed.				
<b>Effect:</b> (Describe or quantify any adverse effects)	A juvenile's property may be misplaced, stolen, or lost.				
<b>Recommendation:</b> (Describe corrective action)	<p>Detailed written procedures for property receiving and distribution procedures should be reviewed by the supervisor of the staff assigned to perform the duties as outlined in the procedures. Periodically, the procedures should be reviewed and updated accordingly.</p> <p>Escheat analysis should be managed in accordance with unclaimed property statutes, V.T.C.A., Property Code, § 72 and § 76. (see website: <a href="http://www.window.state.tx.us/up/forms.html">http://www.window.state.tx.us/up/forms.html</a> ).</p> <p><b>Response:</b> No property (money) has been sent to Austin due to laws protecting the identify of our residents. Monies were transferred to the County Treasurer.</p>				
<b>Responsible Department or Organization:</b>	Juvenile Detention and Hill Center				
<b>Management's Response:</b>	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	<b>Respondent:</b>	Dr. Terry S. Smith, Director of Juvenile Department	<b>Date:</b> 02/15/2016
<b>Comments:</b>	<p><i>Below are corrective actions that will be implemented to address the property sheets noncompliance.</i></p> <p>(1) <i>Detention intake and supervisory staff were issued a memo referencing the recent audit review and the importance of following the policies and procedures for signing and obtaining youth signatures on the property sheets during the admission and/or release process. Detention intake and supervisory staff were provided copies of the admission and release policies and procedures. The detention intake supervisors will train and review this information with their staff during shift meetings each month and conduct daily resident file audits.</i></p> <p>(2) <i>START and RDT caseworkers/supervisors were issued a memo referencing the recent audit review and the importance of following the policies and procedures for signing and obtaining youth signatures on the property sheets during the release process. START and RDT case workers/supervisors were provided copies of the release policies and procedures. START and RDT caseworkers/supervisors will conduct daily file audits and review this information monthly to ensure compliance. Adherence to the corrective action along with daily auditing of the resident file documentation should strengthen the internal controls and compliance with the established policies and procedures.</i></p>				
<b>Disposition:</b>	<input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration				



**Finding Number:** 13-JUV-01-03  
**Date:** March 27, 2015  
**Audit:** Juvenile Miscellaneous Audit Review FY 2007-2013  
**Auditor(s) Assigned:** TB

<b>Finding:</b>	<b>National School Lunch Program</b>  A reconciliation of May 2013 of 'Daily Participation Worksheet (Number of Meals Served)' and meal sign-in count sheet (meals received) for each Juvenile division and NSLP Summary of Food Costs Worksheet revealed: <ul style="list-style-type: none"> <li>• Seven variances existed for Detention Center between the daily participation worksheet and meal sign-in sheet that resulted in the daily participation worksheet having 14 meals less than the meal sign-in sheet.</li> <li>• Fifteen variances existed for Hill Center between the daily participation worksheet and meal sign-in sheet that resulted in the daily participation worksheet having 494 meals more than the meal sign-in sheet (checked off versus signature).  <b>RESPONSE:</b> Section indicated that additional training will be provided to staff to prevent staff from inadvertently not checking off names on meal sign-in sheets when meal has been served to child.</li> <li>• Seven variances existed for Youth Village between the daily participation worksheet and meal sign-in sheet that resulted in the daily participation worksheet having 10 meals more than the meal sign-in sheet.</li> </ul> <p>The 'Daily Participation Worksheet (Number of Meals Served)' is used to submit the monthly NSLP billings.</p>
<b>Workpaper Reference:</b> (or other method by which finding was identified)	Workpaper(s) 5.A.1, 5.A.2, and 5.A.3 Daily participation worksheet for May 2013 Meal sign-in count sheets for May 2013 NSLP Summary of Food Costs Worksheet for May 2013
<b>Condition:</b> (Describe the current condition)	Detention Center, Hill Center, Letot, Medlock and Youth Village use the meal sign-in sheet to document the count of meals served at each facility. The meal sign-in sheet is used to prepare the daily participation sheet. At the end of the month, the daily meal claims are summarized by each facility into one claim (NSLP Form 1618) for reimbursement. The monthly claim for reimbursement is forwarded to the Detention Center staff person who submits the claim online without reviewing it for accuracy. No written procedures exist for counting of meals received by children.
<b>Criteria:</b> (Describe the optimal condition)	<ul style="list-style-type: none"> <li>• NSLP is a federal program with inflexible guidelines/requirements for reporting with exceptions subject to questioned costs.</li> <li>• Accounting control procedures require reconciliation and comparison of financial and statistical calculations to supporting documentation.</li> </ul>
<b>Cause:</b> (Describe the cause of the condition if possible)	Lack of supervisory review
<b>Effect:</b> (Describe or quantify any adverse effects)	
<b>Recommendation:</b> (Describe corrective action)	<ul style="list-style-type: none"> <li>• Develop and maintain controls (includes supervisory review and reconciliation) to ensure all reports reflects accurate counts (includes meal sign-in sheet and daily participation sheet).</li> <li>• Require all adults receiving meal to provide printed name and legible signatures</li> </ul>





<b>Responsible Department or Organization:</b>	Juvenile Department				
<b>Management's Response:</b>	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	<b>Respondent:</b>	Dr. Terry S. Smith, Director of Juvenile Department	<b>Date:</b> 02/15/2016
<b>Comments:</b>	<p><i>For reimbursements, the corrective action plan is to develop and implement controls to ensure the accurate meal counts are obtained and reported on the monthly NSLP billing. The Accuclaim Edit Check Daily Record was implemented in September, 2013 for all juvenile institutions including Youth Village staff to utilize in order to determine the number of meals to submit along with checking for accuracy of the number of meals claimed by category for the specific month of operation. Youth Village staff will be retrained on the importance of completing this form accurately every time a meal has been served.</i></p> <p><i>For National School Lunch Program, the corrective action plan is as follow: The Staff will be re-trained periodically on how to properly complete the meal sign- in sheet to document the count of meals served daily. The supervisor will review and reconcile all reports (including meal sign in sheets and daily participation sheets) to ensure that they reflect accurate counts and remain compliant with all federal, state, and county policies and procedures.</i></p> <p><i>Additional corrective action plan is on file.</i></p>				
<b>Disposition:</b>	<input checked="" type="checkbox"/> Audit Report		<input type="checkbox"/> Oral Comment		<input type="checkbox"/> Deleted From Consideration

# County Auditor



Dallas County, Texas

**Finding Number:** 13-JUV-01-05  
**Date:** May 12, 2014  
**Audit:** Juvenile Miscellaneous Audit Review Audit FY2007 - FY2013  
**Auditor(s) Assigned:** CG

<b>Finding:</b>	<p><b>Time &amp; Attendance</b></p> <p>Observation of office schedules, review of response to the Internal Control Questionnaire (ICQ), and review of manual time and attendance records and Kronos time and attendance system postings revealed:</p> <ul style="list-style-type: none"> <li>• Instances of leave request forms not provided for audit review.</li> <li>• Leave request forms retained on only six months at Youth Village.</li> </ul>
<b>Work paper Reference: (or other method by which finding was identified)</b>	<p>Working paper 8.A.3-4</p> <p>Observation</p> <p>Kronos and manual attendance records</p> <p>ICQ</p>
<b>Condition: (Describe the current condition)</b>	<p>Swipe card time clock functionality is used by non-exempt staff to record start and end times. Annual leave, sick leave, holidays, etc. taken are recorded to the Kronos system based on information available to the supervisor. Request for leave forms are completed by the employees and given to their supervisor for approval on the form. Leave request forms are not retained in accordance with Records Retention Requirements.</p> <p>Oracle DC Employee Self-Service is available for court staff to review hours paid and accrual balances taken / earned / available. Kronos time is reviewed bi-weekly with a 'sign off' by the department's HR rep.</p>
<b>Criteria: (Describe the optimal condition)</b>	<p>According to the Texas State Library Archives Commission Retention Schedule for Records Common to all Local Governments, GR1050-54b, Leave Records, Requests and authorizations for vacation, compensatory, sick, Family and Medical Leave Act (FMLA), and other types of authorized leave, and supporting documentation should be retained through the end of the fiscal year of request plus three (3) years.</p> <p>According to Dallas County Code, Section 82.32, <b>Work hours scheduling:</b></p> <p>(f) <i>Hours worked less than</i> 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.</p> <p>(g) <i>Other.</i> 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.</p> <p>According to Dallas County Code Sec. 82-175, Supervisory responsibilities:</p> <p>(a) Supervisory responsibilities fall to the elected official, department head or their designee.</p> <p>(b) Supervisors are responsible for informing their employees about which time entry method (time clocks, on-line entry or time sheets) they shall use to record their time and attendance. 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.</p> <p>(c) Supervisors are responsible for ensuring employee time records are accurate and that no abuses occur. Only supervisors have the authority to correct employee time record errors or omissions.</p> <p>(d) Supervisors are responsible for recording employee vacation and sick time and for entering time</p>



	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.				
<b>Cause:</b> (Describe the cause of the condition if possible)	Unknown				
<b>Effect:</b> (Describe or quantify any adverse effects)	Inability to verify if Kronos postings match leave types requested. Non-compliance with State records retention requirements.				
<b>Recommendation:</b> (Describe corrective action)	All leave requests, authorizations, and supporting documentation should be retained in accordance with State Records Retention Schedule GR1050-54b which requires retention for current fiscal year end plus three years. Email requests and authorizations should be moved to the four (4) year Archive folder or other electronic storage.				
<b>Responsible Department or Organization:</b>	Juvenile				
<b>Management's Response:</b>	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	<b>Respondent:</b>	Dr. Terry S. Smith, Director of Juvenile Department	<b>Date:</b> 02/15/2016
<b>Comments:</b>	<i>All leave request forms will be retained by the supervisor through the end of the fiscal year of request plus three (3) years. The leave request forms will be compiled each month and stored in a safe place for archiving as required.</i>				
<b>Disposition:</b>	<input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration				