



DALLAS COUNTY COUNTY AUDITOR

Memorandum

To: Honorable Gary Fitzsimmons
District Clerk

From: Virginia A. Porter
County Auditor

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

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

Date: Issued November 21, 2013
Released March 4, 2014

Scope

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

Review Procedures

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

A partial list of the review tests included:

- Performed unannounced cash counts
- Accounted for numerical sequence of manual and computer generated receipts and traced amounts recorded on the receipts to Criminal Receipt system (CRIN) postings
- Submitted Internal Control Questionnaire (ICQ) and evaluated responses
- Evaluated cash control procedures
- Examined special and trust fund disbursements and related cases for postings to CRIN
- Reviewed assessed court costs, fines, and fees, credits, and waived amounts for compliance with applicable state laws, Attorney General and District Attorney opinions, and Commissioners Court orders
- Reviewed certified copy requests
- Reviewed time and attendance records for proper posting and compliance with County policies and procedures

Findings

Cash Management

Cash Counts – Cash count performed on December 10, 2012 revealed a \$3 cash shortage. **Status:** Cashier made-up the difference from personal funds. (Refer to report issued October 31, 2011 for other deposit/balancing variances)

Receipting/Depositing – Manual/Computer Receipts - Completion of cash receipts walkthrough and review of all manual receipts (excludes May and June of 2011) and a sample review of computerized receipts issued during FY2010 (total population 79,759) and FY2011 (total population 80,315) revealed (Refer to report issued October 31, 2011 for other receipting issues):

- Receipted checks are visible to the public
- Logs are not maintained for payments received through the mail or placed in the locked drop box
- Cases with outstanding NSF checks are not flagged or reversed in the mainframe system
- Only one employee required to open both the vault room and the safe
- Unofficial manual receipts issued June 2010
- All manual receipts missing for the months of October 2009 to February 2010 (Scope limitation)
- One voided manual receipt without retention of the duplicate and triplicate copies
- Three manual receipts (sample size of 249) not timely receipted to the computer
- All computer receipts missing for the months of October 2009 to December 2010 including 272 voided computer receipts (Scope limitation)
- Deposit Form 98's do not consistently reflect evidence of a secondary verification of funds remitted to the Treasurer

Fee Assessments – Two year comparison of assessed fees to statutorily approved fees for District Clerk felony cases (F-, FR, FRD, and FDW schedules), bond forfeiture cases (FB schedule), and miscellaneous case types (FL, CV, FND, and FX schedules) revealed assessment and collection errors including, but not limited to (Sample size selected impacts denoted error count):

- Incorrect schedules used on reductions from felony offenses to misdemeanor offenses
- Non-standard court costs inconsistently selected or selected in error
- Five assessment errors to fee code 34 (Jury Fee) for amounts unrelated to jury fees
- Eighteen assessments errors to fee code 35 (Sheriff Fee)
- Fifty-two cases without assessment of either a \$50 warrant or probation violation warrant to fee code 35 (Sheriff Fee) or fee code 51 (Sheriff Miscellaneous Fee)
- Three assessment errors to fee code 32 (District Attorney – Prosecutor Fee)
- Sixty-six assessment errors to fee code 84 (Time Payment Fee) for amounts unrelated to time payment fees
- Fee code 84 (Time Payment Fee) assessments occurring on the date of judgment or within the first seven business days rather than on or after the 31st day after the date of the judgment
- One assessment error to fee code 50 (Clerk Fee Miscellaneous) for \$3,000. The assessment should have been to fee code 61 (Fine).
- Instances of credits for jail time served, community service completed, probated amounts, or waived amounts recorded to CRIN for the wrong amount, wrong split to court costs and fine, after payment of court costs and fine, and/or without supporting documentation on the docket sheet or court order.
- Eight cases with duplicate assessment of court costs and/or fine. **Status:** Seven cases corrected.

- 316 (11.31%) receipts with assessments errors on the FX (Felony Expunction) or FND (Felony Non-Disclosure) schedules including but not limited to: fee code 94 (Non-disclosure fee) assessments for \$33 rather than the statutorily authorized amount of \$28; and, fee code 36 (Law Library Fee) assessments on the FND schedule for \$15 rather than increased amount of \$20 (effective August 1, 2011).
- 133 (3.2%) cases with assessment errors on the FR (Felony Reduction) schedule including but not limited to: fee code 32 (District Attorney Fee) for \$25 not assessed on reductions to Class A or B misdemeanors; fee code 77 (Consolidated State Court Costs) over-assessed (\$133 or \$83 versus \$40) on reductions to Class C misdemeanors; fee code 77 (Consolidated State Court Costs) over-assessed (\$133 versus \$83) on reductions to Class A or B misdemeanors; fee code 13 (State Drug and Intoxication Fee) for \$50 or \$60 not assessed on reductions to Class A or B misdemeanor drug offenses; fee code 91 (DNA Fee) for \$50 not assessed on reductions to Class B misdemeanor indecent exposure cases; etc.
- 72 (47.68%) cases with assessment errors on the FRD (Felony Reduced DWI) schedule including but not limited to: fee code 77 (Consolidated State Court Costs) under-assessed (\$17.50 versus \$60.50) on reductions to Class A or B misdemeanors; and, fee code 77 (Consolidated State Court Costs) over-assessed (\$110.50 versus \$60.50) on reduction to Class A misdemeanor.
- 556 (40.85%) cases with assessment errors on the FDW (Felony DWI) schedule including but not limited to: fee code 77 (Consolidated State Court Costs) over-assessed (\$110.50 versus \$60.50) on reduction to Class A or B misdemeanors; fee code 77 (Consolidated State Court Costs) under-assessed (\$57.50 versus \$60.50) on reduction to Class A or B misdemeanors; fee code 77 (Consolidated State Court Costs) under-assessed (\$57.50 versus \$110.50); fee code 32 (District Attorney Fee) for \$25 not assessed on reductions to Class A or B misdemeanors; and, fee code 65 (Courthouse Security Fee) assessed for \$5 versus \$3 on reductions to misdemeanor cases.
- 3,528 (9.32%) cases with assessment errors on the F- (Felony Regular) schedule including but not limited to: fee code 77 (Consolidated State Court Costs) over-assessed (\$133 versus \$83) on reduction to Class A or B misdemeanors; fee code 32 (District Attorney Fee) for \$25 not assessed on reductions to Class A or B misdemeanors; fee code 91 (DNA Fee) for \$250 without assessment on applicable felony offenses and assessed erroneously on non-applicable felony offenses and reductions to non-applicable Class A, B, or C misdemeanor offenses or over-assessed on applicable reductions to Class A or B misdemeanor offenses; fee code 13 (Drug and Intoxication Fee) for \$60 not assessed on drug offenses including reductions to Class A or B misdemeanor; and, fee code 09 (Child Abuse Prevention Fund) for \$100 not assessed on applicable offenses and erroneously assessed on non-applicable offense reductions.
- Incomplete assessment of civil court costs against the respondent on cases through the CV (Civil Protective Order) schedule.
- Incomplete assessment of civil court costs on bond forfeiture cases through the FB (Felony Bond) schedule in part due to fees not flagged as standard on the schedule and not selected by the court clerks during the assessment process. (Refer to separate Bail Bond Receivables report issued September 13, 2011 for additional findings)

A formal request and approval / change management process is not in place for the District Criminal (mainframe) to approve changes to fee schedules and fee transactions codes as fees and fee schedules are statutorily approved by the Legislature or Commissioners Court. Access to maintenance fee schedules and fee codes is not centralized nor limited to IT Services personnel.

Disbursements – A review of: Special Fund 503 disbursements from October 2009 through September 2012; Trust Fund 504 disbursements for one month; and, ACL extracts of fee code 15 (Special Fund fee code) revealed: 112 disbursements totaling \$18,755.88 not posted to the mainframe (CRIN screen) including three items totaling \$1,116.46 for one NSF check and two credit card chargebacks without revenue reversed; forty cases with assessments recorded to the Special Fund in error; five cases with Special Fund receipts for \$10 or less; and, Trust Fund disbursements not posted to AIS resulting in overstated available cash bond balances.

Recommendations

Cash Management

Cash Counts – Cash handling office policy should be periodically reviewed and updated as appropriate. Proper cash handling procedures should be reinforced through training.

Receipting/Depositing – Manual/Computer Receipts – Receipts should be retained the later of Records Retention requirements or audit completion date. Receipts should be verified for accuracy of amount before issuing to customers. All monies received should be promptly receipted and deposited consistent with state law, V.T.C.A., L.C.G. § 113.022 and Vernon's Ann. C.C.P. §103.004. The supervisor should periodically review manual receipts books and computer receipts issued for proper usage. Receipts should never be altered, but properly voided. All copies of a void receipt should be retained, clearly marked "void", and affixed with a reason for the void (Supervisor or management follow-up should be conducted when a large percentage of voids are processed). Receipt and deposit totals should be verified by a supervisor with verification evidenced by signature or initial on control documents and deposit Form 98's. A policy and procedures manual should be developed for cash handling responsibilities and training of current cash handling procedures reinforced. All funds received in the mail or drop box should be logged by employees without receipting/depositing responsibilities and compared to activity recorded to the CR mainframe system. A dual control process over opening the vault and safe should be considered. All outstanding NFS checks should be flagged and with revenue reversed in the CR mainframe system and adjusted on the daily deposit.

***Response:** A cashier users' manual, detailing procedures to follow was developed and distributed to cashiers in September 2011. New cashiers are required to sign a Cashier Acknowledgement form which requires the employee to report any cash shortages in accordance with Dallas County Code Sec. 74-692. A log to document all cash payments received via Night Depository Drop Box was created in September 2011.*

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

System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS). In anticipation of the pending migration from the CR mainframe system, a concerted effort should

be made to correct outstanding issues. District Clerk action will improve the accuracy of migrated data and impact staff efficiencies during and after implementation.

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

Disbursements – All checks issued or canceled should be posted accurately and timely to the appropriate system (mainframe, AIS, and/Odyssey) to maintain accurate financial balances. A management plan including reconciling the General Ledger and bank account should be developed and implemented. In anticipation of the pending migration from the CR mainframe system, concerted effort should be made to correct outstanding issues.

Other

System Security - A comprehensive review of users' access and roles/rights within the CR mainframe and AIS systems should be completed. Roles should be established at the least rights necessary to complete core job functions with proper segregation of duties. Usernames and passwords should not be shared, but periodically updated.

***Response:** Mainframe and AIS roles and rights reviews will be completed twice annually by section supervisors. Usernames and passwords are not to be shared according to Dallas County Code. The review of rights and roles will be added to the department policy and procedures manuals. This review will be followed up by management, logged with sign-offs from section supervisors, and kept in an electronic file for review by auditors.*

FINDINGS/OBSERVATION, RECOMMENDATIONS, AND RESPONSES

Finding templates numbered 11-DC-02-01 through 11-DC-02-05 are attached with additional management responses incorporated.

Summary

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

Highest areas of risk which need to be addressed include: retaining all receipts in accordance with Records Retention requirements; updating criminal fee assessment schedules and processes; completing an ongoing supervisory review of credits, assessments, assessment reversals, and receipt adjustments; posting disbursements and reconciling special and trust fund activity to control records including Oracle General Ledger and corresponding bank statements; and, securing/limiting access to collected funds.

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



Finding Number: 11.DC.02.01
Date: February 28, 2013
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: JG

Finding:	Cash Count: Cash count performed on 12/10/12 revealed: • \$3 cash shortage in one till Status: Cashier made-up the difference for the shortage
Workpaper Reference: (or other method by which finding was identified)	WP#2 Cash Count
Condition: (Describe the current condition)	Customers come to the window to make payments. Payments received by the cashiers are verified for correct amount before receipting to CRIN. Cash payments received by the cashiers are counted in front of the payer. Check/money order payments are consistently reviewed for correctness by comparing the numeric and written/legal amounts on the check and payer name (or defendant name) to the case number, case style, and amount due on the case prior the generation of the computer receipt. The payments are receipted to CRIN and a three part computer generated receipt is printed and reviewed by the cashier for accuracy prior to submitting to the customer. When change is due on cash payments, the cashier uses a calculator to calculate the correct change since CRIN does not have the necessary functionality to calculate the change due. The white copy is discarded. The yellow copy of the receipt is retained at the cashier office for the Criminal cashier records. The pink copy and any change due given to the customer. The cashiers count their drawers twice a day for accuracy including verifying \$150 assigned change fund at the beginning and end of each day (Supervisory personnel perform random counts to verify existence of change funds, but does not verify daily). The CRCH system control total is printed out for the total amount receipted at that time. Each cashier prints out their log with the system control total and gives to the supervisor or lead clerk to verify. At the end of the business day prior to closeout, the computer receipts are totaled, compared to the funds on hand and system control totals. Adjustments are processed to the CRIN when the payment type is incorrectly recorded, the check amount is not correctly receipted, or other errors are identified. The funds are given to the supervisor or lead clerk to count for accuracy and prepare the Form 98 deposit. Activity in August and September 2013 reflect instances of Form 98's signed by a cashier without supervisor or lead clerk initial as evidence of corroborating review.
Criteria: (Describe the optimal condition)	Best practices regarding receipt control procedures require that: • Receipts should be promptly issued for the amount of funds tendered, correct change given to customers, and all funds received properly secured, and deposited consistent with state law, V.T.C.A., L.G.C., § 113.022 and Vernon's Ann., C.C.P., § 103.004 and procedures recommended by the County Auditor. • All computer receipts should be accounted for and properly used in order to affix responsibility, enhance case control and prevent potential assertion that monies were



	paid and refund due. • Corrections are reviewed and approved by supervisory personnel. Best practices regarding balancing procedures require that: • Accounting and system control procedures require daily reconciliation and balancing of collected funds to support documents and separation of duties to affix responsibility for processing. • Separate cash drawers should be maintained by all clerks receipting payments and funds should be balanced prior to combining with other receipted funds. • Daily collections are recounted by supervisory personnel with review evidenced by initial or signature on deposit forms.				
Cause: (Describe the cause of the condition if possible)	Clerical error				
Effect: (Describe or quantify any adverse effects)	Risks for diminished cash controls and affixing responsibility for theft or loss.				
Recommendation: (Describe corrective action)	• Receipts should be verified for accuracy of amount, payment type, case number, and payer before issuing to a customer. • All monies received should be promptly receipted and deposited consistent with state law, V.T.C.A., L.G.C. § 113.022 and Vernon's Ann., C.C.P., § 103.004 and procedures recommended by the County Auditor. • At the end of each business day, receipts should be totaled and balanced to the funds on hand and system control totals. • Supervisory personnel should verify existence of change fund on a regular basis. • Each deposit should be evidenced by dual sign-off on Form 98's.				
Responsible Department or Organization:	District Clerk Criminal				
Management's Response:	☐ Agree	☐ Disagree	Respondent:	Tia Finney-Davenport	Date: 2/27/2014
Comments:	The District Clerk Criminal Cashiers currently use a Cashier Guide/Manual (see attached) that has a section on cash management. This guide has been updated twice since 2011 and will be reviewed within the next 60 days by the Collection Coordinator for additional updates. Cashiers are also required to sign a Cashier Acknowledgement form and Notice of Shortage form regarding till shortages (see attached). As of 1/2/2014 the Collections Coordinator reviews all receipts from the day and signs off. All voided receipts are documented with the reason for the void and logged by the cashiers. Collections Coordinator reviews all voided receipts along with corrected receipts and signs off on a log.				
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration				



Finding Number: 11.DC.02.02
Date: February 22, 2013
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: JG

Findings:	Receipts: Completion of cash receipts walkthrough and review of all manual receipts (excludes May and June of 2011) and a sample review of computerized receipts issued during FY2010 (total population 79,759) and FY2011 (total population 80,315) revealed: <u>General - Walkthrough</u> • Receipted checks are visible to the public; checks are kept on top of the counter near the computer; cashier station is behind glass enclosure; and, area is not easily accessible. • A log is not independently maintained of checks received in the mail prior to distribution to cashiers for receipting payments. On occasion, cash payments are mailed in. • A log is not independently maintained of checks placed in the locked drop box prior to distribution to cashiers for receipting payments. Cash payments from the drop box are logged onto a Cash Payment worksheet. • Cases that have outstanding NSF checks are not flagged or reversed in the mainframe system. • Lack of dual control: management employee who opens the vault also opens the safe (only management employees have access to the safe and vault). <u>Manual Receipts</u> • All manual receipts for the months of October 2009 to February 2010 are missing. • Unofficial manual receipts were used in June of 2010. • All voided manual receipts did not reflect the reason for the void. • Three manual receipts were skipped and not marked void. • One voided manual receipt did not have the duplicate and triplicate copy attached to original manual receipt. • Manual receipts were not used in sequential order. • Three manual receipts were not receipted timely to the computer: ○ One check payment for \$292.56 and one cash payment for \$8.44 not receipted to the computer and deposited for over one month later reportedly due to system issues with the assessment. ○ One cash payment for \$52 not receipted to the computer and deposited for 6 business days. ○ A cash payment for \$65 not receipted to the computer or deposited but held for over a month before being forwarded to the Probation office. • One manual receipt for \$79 check did not have a corresponding computer receipt attached. <u>353 Voided Computer Receipts</u> • All computer receipts for the months of October 2009 to December 2010 are missing including 272 voided computer receipts. (While system data is sufficient for non-voided receipts, properness of voided receipts could not be determined.) • Eleven voided computer receipts had no reason for void written on the receipt. • Three computer receipts (date subsequent to December 2010) were missing and could not be located.
Work paper Reference: (or other method by which finding was identified)	Work Paper Numbers 3.A, 3.B, 3B&D District Clerk Cash Receipts Walkthrough in April 2012
Condition: (Describe the current condition)	Customers/Defendants come to window to make payments on: felony cases, record searches, certified copies, or to pay filing fees for expunction/non-disclosure cases and occupational driver's license. Cash, credit cards, money orders (including Western Union), checks are acceptable forms of payment. Western Union checks are received directly from Western Union via Quick Collect. Cashiers look up case based on defendant's name and date of birth or by case number. If the case cannot be identified or the cashier is unable to determine the balance due, the defendant is directed to the Collections Department to inquire about the balance due. Once the correct case is identified by the cashier, the cashier takes monies and enters amount collected into CR system. If a partial payment is made, the system allocates to the recorded assessments. The \$2 transaction fee is added to payments for cases ONLY when the cashier manually enters yes ('Y') to the CRCM/CRRD screen to apply the \$2 fee. The



transaction fee is not collected if it is waived by the Collections Department. When the transaction is complete, a receipt is printed. The receipt control number is generated by CRIN. When a duplicate receipt is printed, the \$2 transaction fee is not shown, although it was paid and shows on the CR system.

The receipt contains payment amount, method, how payment was made, case number, defendant's name, cashier's name, date, and remaining balance due. Cash (receipted checks are held on the counter pending balancing or closeout) collected is placed in a till inside a drawer next to the cashier. The drawer has a lock and key. Only the cashier and one supervisor have a key to the drawer. The cashiers do not share tills.

If payment is tendered when the computer system is down or a case assessment is not recorded on the case through CRAM, a manual receipt is written. The manual receipt books (one manual receipt book per cashier) are kept in the cashier area. The cashier specialist checks the manual receipts daily. The supervisor checks them once a week. Once the computer is operative again or the required case assessments have been recorded in the system (which normally occurs after one to two business days), the cashier posts the manual receipt amount payment to CRCM/CRRD and generates a receipt. Until posting, the any collected monies are kept in a separate section of the till with the manual receipt pink copy attached. The monies are kept in the safe overnight.

Payments are also received through the mail and drop box located outside the building. On occasions payments are received which are meant for other departments, such as Probation/CSCD. A supervisor retrieves the monies from the drop box. The cash through the drop box are logged by supervisor in a book, but the checks are not logged. Payments received through the mail are logged by the cashiers only when they are sent to other departments. The mailed and drop box payments are given to the cashiers to receipt. Successful credit card transactions completed online are systemically processed (in the CR system) in an overnight batch process without data entry required by the cashiers. The next morning the cashiers will verify all successful transactions were automatically posted through review of the Settlement Reports and mainframe credit card posting reports. Payments without computer receipt numbers generated automatically in the overnight batch process will be manually receipted through CRCM/CRRD by the cashiers. Receipts are only mailed out if requested by defendant and a self-stamped addressed envelope is enclosed. Daily balancing of receipt activity will include credit card payments that appear on the accepted/settlement (previous day's activity prior to 7 PM) reports generated by court staff from the County's Intranet site.

Business hours are from 8 AM to 4 PM. There are two cashiers with a cashier specialist supervising them and each with their own till. The cashiers close-out at the end of the business day. The courier comes the next business day and picks up the deposit. A copy of the credit card settlement report will be sent to the County Treasurer with the check deposit. The cash and check (including closed out / computer receipted credit card payments) deposits will be placed in separate clear plastic deposit envelope bags. Relevant information will be written on the clear plastic bags. Bag control numbers, payment type, and amount will be notated in the courier receipt book and signed by District Clerk staff. The deposits will be locked in the safe pending the arrival of the courier. Only one employee is required to open both the vault and the safe. The courier will sign for the deposits and deliver to the County Treasurer.

When a computer receipt needs to be voided, the lead clerk will initial the voided receipt. Reasons for void are inconsistently written on manual receipts.

All NSF checks for the District Clerk's Office are returned to the Trust and Accounting section by the Treasurer's office. The Trust and Accounting section notifies the Criminal section when there is a NSF check. However, the applicable case is not flagged in the CR mainframe system. The original payment made with the NSF check is not reversed in the CR mainframe system. A hot check list is sent by the Trust & Accounting section to the Criminal section. The hot check list contains the payer's name on the check, check number, amount due, deposit date, return date, and reason for return. If a customer comes to pay for a NSF check, the customer is sent to the Treasurer's office. The Treasurer's office collects the payment and the NSF fee and then notifies the Trust & Accounting section. The Treasurer's office deposits the payment into the return check collection Fund 170 and the NSF fee into the NSF fee revenue account. The Trust & Accounting section then notifies the Criminal section that the customer



	has paid and to take them off the hot check list.
Criteria: (Describe the optimal condition)	Best practices regarding receipt control procedures require that: • All receipts should be accounted for and properly used in order to affix responsibility, enhance cash control, and prevent assertion that monies were paid and refund due. • Receipts should not be altered, but properly voided and affixed with a reason for the void with retention of all voided copies. All voids should be reviewed daily by supervisory personnel. • Supervisory personnel should periodically review exception reports and transaction logs (especially with respect to receipt deletions, lowered amounts, and payment type changes) to ensure that the explanation for the change is documented and reasonable. • Receipts promptly issued for the amount of funds tendered and all funds received properly secured and deposited consistent with state law including V.T.C.A., L.G.C., § 113.022 and Vernon's Ann., C.C.P., § 103.004. • Manual receipts should be issued in sequential order and manual receipt books should be controlled and access to cash limited to establish proper accountability and strengthen internal control. • Manual receipt usage should be restricted to when the system is inoperative and/or case assessments have not been recorded. Priority should be given to recording assessments as soon as possible while maintaining proper segregation of duties. Once the system is operative and/or case assessed, manual receipts should be promptly receipted to the computer. • Supervisor(s) should periodically scan the manual/computer receipts books/logs to verify adherence to the prescribed procedures. • Assigned duties for cash controls are adequately separated. Accounting and system control procedures require daily reconciliation and balancing of collected funds to support documents and separation of duties to affix responsibility for processing. Dallas County Policies and Procedures should be followed at all times including notifying the County Auditor's office immediately when shortages are identified (Chapter 74, Article V, Division 5, Sec. 74-692). Written procedures should be established for all the responsibilities of District Clerk's personnel in order to strengthen the office's internal control and improve efficiency. (This is especially critical for those responsible for financial activities such as receipting and depositing funds as well as those who assess fees.) These procedures and the employees' adherence to them in the performance of their work should be periodically reviewed by the appropriate supervisory staff in order to effectively maintain good internal control. CODE OF CRIMINAL PROCEDURES, Art. § 103.004, Disposition of Collected Money. (a) Except as provided by Subsection (c), an officer who collects recognizances, bail bonds, fines, forfeitures, judgments, jury fees, and other obligations recovered in the name of the state under any provision of this title shall deposit the money in the county treasury not later than the next regular business day after the date that the money is collected. If it is not possible for the officer to deposit the in the county treasury as soon as possible, but not later than the fifth regular business day after the date that the money is collected. (Requirement was 3rd regular business day prior to statute amendment effective September 1, 2011.) Chargeback notices received from the County Treasurer due to nonpayment of a returned check should be acted upon immediately with updates to the subsidiary system including: case flagged with NSF comment; original receipt reversed if not recovered; assessment of \$30 NSF fee; and reimbursement to Fund 170 for returned checks.
Cause: (Describe the cause of the condition if possible)	Lack of supervision and/or training Lack of dual control over opening the safe Incomplete controls over the receipting process
Effect: (Describe or quantify any adverse effects)	Loss of County and State funds Potential for misappropriation of funds Checks not properly safeguarded or shielded from public view may be lost or stolen



Recommendation: (Describe corrective action)	Receipts procedure should provide that: • Manual receipts should be issued in numerical sequence. • Only County approved receipts should be used at all times. • Supervisor should periodically review both computer and manual receipts for proper usage. • Voided receipts should be reviewed and initialed by a supervisor. • All copies of voided receipts should be retained, clearly marked "void" and affixed with reason for void. • All receipts should be retained the latter of Records Retention requirements or audit completion date. • Receipts should be verified for accuracy of amount, payment type, case number, and payer before issuing to a customer. • At the end of the business day, the receipts should be totaled and compared to the funds on hand and 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 a supervisor with verification evidenced by signature or initial on control documents and deposit Form 98's. • Policy and procedures manual should be developed for cash handling responsibilities and training of current cash handling procedures reinforced. • Management should periodically review system reports and daily work for accuracy and staff compliance to established policies and procedures. • Customers should be notified and notices should be posted that cash payments should only be made in person and not in the drop box. • All funds should be safely stored including: cash, checks, money orders, and cashier checks at all times away from public view. Other control recommendations: • All funds in the mail or drop box should be independently logged and compared to activity recorded to the CR mainframe system by a supervisor. • A dual control process (more than one staff member to open both) over opening the vault and safe should be considered. • All outstanding NSF checks should be flagged in the CR mainframe system. • Outstanding NSF checks should be reversed from the CR mainframe system and adjusted on the daily deposit reducing previously reported revenue within 90 days of submission of complaint letter to the District Attorney. \$30 returned check fee should be assessed for each returned check.
Responsible Department or Organization:	District Clerk Criminal
Management's Response:	☐ Agree ☐ Disagree Respondent: Tia Finney-Davenport Date: 2/27/14
Comments:	All funds such as cash, checks, money orders, and cashiers' checks, are stored away from public view, effective 2/18/14. The Western Union Check machine is out of public view but is not able to be stored away from employee (Criminal Department employee) view due to the check printing machines power sources. As of February 10, 2014, the District Clerk Criminal Department limited the access of the department to the public. A keypad was placed on the main entrance and the public has been rerouted to be serviced outside of the employee areas of the office. This implemented change makes it more difficult for items in the cashier cage to be viewed by the public. Pending the completion of IT OnBase system request (March 1, 2014) to allow for imaging of all documents, we will alter the mail/lockbox incoming check process. All checks and corresponding envelopes will be delivered to the Collections Billing Clerk. The Billing Clerk will extract the contents of the envelope and verify that the case number is written on the contents and the envelope. All items will then be scanned into the "Payment Log" in OnBase. The Billing Clerk will document on a log the date of receipt, volume of payments and the batch number from OnBase. The Billing Clerk will walk the payments and log to the Cashier Cage. A cashier will verify the number of items received and sign off on the log. The log will be retained with the monthly cashier receipts. NOTE: Although discouraged, we do



	receive cash payments through the lock box and U.S. Mail. The change process for these cash payments is to have the billing clerk verify the cash amounts for each piece of mail, log the cash amounts according to case number on a "CASH-MAIL LOG", bring all items to Collections Coordinator to verify and signoff daily. Billing Clerk will note collections case regarding the receipt of cash. The Methods of Payment flyer will be updated to add verbiage "CASH payments at teller window only. Do not place cash in the night drop or mail." Addition to response given in 2011: It has been confirmed that all computer receipts from October 2009 to December 2010 including 272 voided receipts cannot be located. A thorough search was conducted on the 2nd floor storage area for the Department. Cashier receipts are normally kept according to record retention requirements. Criminal Cashiers obtain money from the customer and confirms the name on the case prior to printing receipts for accuracy. Additional receipt printers have been requested to reduce the probability of customer's receiving incorrect receipts. All money received within the night drop and at the cashier window is currently being receipted and deposited on the same day. The TDCJ garnishments are currently not being receipted and deposited within 5 days due to the over 1500 transactions that accompany the 8-10 checks. This goal to have the transactions electronically downloaded to the new ACMS system. This new capability will assist with the delay of receipting and depositing TDCJ checks according to code. At the end of each business day, system control totals are compared to the funds on hand by Collections Coordinator. Coordinator will compare system control totals and deposit Form 98 as well as initial off, effective 2/20/14. Management would like to periodically review system reports and daily work for accuracy. However system reports outlining cashier activity are not available at this time to our knowledge. The ACMS cashier software should address this issue and assist with more efficiency. System limitations do not allow us to mark a case for NSF transactions. This recommendation has been discussed with IT in the past 6 months and IT responded that this issue should be addressed in the ACMS software for future use. In order to establish dual control for the current vault, staff would have to be approved to engage in the daily vault process. The combinations to the safes and the lockbox would need to be altered due to management's current knowledge of them. Staff would not be allowed to retain keys to the vault due to employee personnel information being stored in the same location. This recommendation action is still pending and upon approval may be finalized by April 1, 2014. The downside to this Dual Control Process is the effect of turnover has on the process and lengthy process to change safe combinations.		
Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration



Finding Number: 11.DC.02.03
Date: February 27, 2013
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: JG

Findings:	Certified Copies: A sample review of 40 certified copy requests for accuracy, timeliness and receipt issuance revealed: - Two instances (payment type check totaling \$13) of a 16 business day delay from the date of the request to the date payment receipted. - A duplicate receipt was attached to a wrong order.
Work paper Reference: (or other method by which finding was identified)	WP# 4ABC
Condition: (Describe the current condition)	Customers make request for copies or record search in person or thru email. - Request in Person: Customer fills out the certified copy order in the Records section. Clerk then writes down on certified copy order how much is owed. Customers are told that they must pay first at the cashier section. The customer is given the original receipt to keep for their records and the duplicate copy of the receipt to provide to the Records section clerk as proof of payment. The Records section clerk attaches the duplicate copy of the receipt to the original order and processes request. - Request thru Email: Customers fill out the form and emails the form to the Records section clerk. A Records section clerk emails the customer a bill; the customer is told that payment needs to be received before they can process the order. Customer comes in or mails in payment. Mailed payments are processed by the cashier section. Once the receipt is received by the Records section, the Records section clerk attaches the receipt to the certified copy order, processes the request, and mails the requested information to the customer.
Criteria: (Describe the optimal condition)	Best practices for accounting controls require that: - Standard accounting and system control procedures require daily reconciliation and balancing of collected funds with receipts promptly issued for the amount of funds tendered, all funds received properly secured, and deposited consistent with state law including V.T.C.A., L.G.C., § 113.022 and Vernon's Ann., C.C.P., § 103.004. - Written procedures should be established for all the responsibilities of District Clerk's personnel in order to strengthen the office's internal control and improve efficiency. (This is especially critical for those responsible for financial activities such as receipting and depositing funds as well as those who assess fees.) These procedures and the employees' adherence to them in the performance of their work should be periodically reviewed by the appropriate supervisory staff in order to effectively maintain good internal control. - Fund received by other sections without receipt functionality should immediately turn over funds to the main cashier for receipting. - Receipts should be attached to the corresponding certified copy order. CODE OF CRIMINAL PROCEDURES, Art. § 103.004, Disposition of Collected Money. (a) Except as provided by Subsection (c), an officer who collects recognizances, bail bonds, fines, forfeitures, judgments, jury fees, and other obligations recovered in the name of the state under any provision of this title shall deposit the money in the county treasury not later than the next regular business day after the date that the money is collected. If it is not possible for the officer to deposit the in the county treasury as soon as possible, but not later than the fifth regular business day after the date that the money is collected. (Requirement was 3rd regular business day prior to statute amendment effective September 1, 2011.)
Cause:	Limited instances of delay by cashier issuing receipt of collected funds



(Describe the cause of the condition if possible)	Clerk error		
Effect: (Describe or quantify any adverse effects)	Potential for loss of county revenue Delay in funds being deposited Delay in sending requested information		
Recommendation: (Describe corrective action)	Certified copies and record searches procedures should provide that: • Receipts verified for accuracy of amount, payment type, case number, and payer before processing order. The correct receipt should be attached to the appropriate order form. • Supervisors periodic review of both orders and receipts for accuracy, timeliness in processing, and compliance to established policies and procedures.		
Responsible Department or Organization:	District Clerk Criminal		
Management's Response:	☐ Agree	☐ Disagree	Respondent: _____ Date: _____
Comments:			
Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration



Finding Number: 11-DC-02-04a
Date: March 11, 2013
Audit: District Clerk Criminal Section
Auditor(s) Assigned: JG

Finding:	Fee Assessment – Jury Fee (Fee code 34) A review of ACL analysis/extract of fee code 34 (Jury Fee) assessments during fiscal years 2010 and 2011 revealed: • Five (100% of population matching criteria) cases with fee code 34 assessments for an amount not equal to the statutorily approved \$20: ○ Four cases with \$50 assessed to fee code 34 where the defendant waived jury (Two of the four cases without assessment of a \$50 warrant fee). ○ One case with court appointed attorney in the amount of \$821 assessed incorrectly to fee code 34. Fee code should be 22.
Workpaper Reference: (or other method by which finding was identified)	WP# 5c FC 34 not \$20 ACL analysis Email to Criminal Section Manager and Chief Deputy in April 2012 on preliminary findings. Audit discussions with Criminal section Manager and Collections section Manager in February 2013 on preliminary fieldwork findings.
Condition: (Describe the current condition)	When judgment is rendered, the court assesses the court costs and fine to each case. The court clerk enters the disposition information. The court clerks enter two letters in the disposition screen to indicate judgment type: "JG" – Judge; "JR" – Jury; "MG" – magistrate; and, "VG" – visiting judge. On occasion, a note is made of jury waived in the general comments section of the disposition screen. The court clerk enters the assessments onto CRAM (CR mainframe application). CRAM assessments populate automatically depending on offense, offense schedule, offense code and date of offense. Codes that are assessed manually within CRAM include: warrant fees; court appointed attorney fees; jury fees; other miscellaneous fees; and, installment/time payment fees (Installment fee became automatically updated in June 2012). Jail time served credit, community service credit, and probated/waived amounts are entered by the court clerks. When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the criminal manager will update the fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Commissioners Court orders, Attorney General opinions, etc. According to Code of Criminal Procedure, § 102.004 (a) and (c), a defendant convicted by a jury in a county court, a county court at law, or a district court shall pay a jury fee of \$20. "Conviction" has the meaning assigned by Section 133.101, Local Government Code. Quality control processes should be implemented with ongoing review by management.



	Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments.				
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of quality assurance controls Incomplete automation in the fee assessment process				
Effect: (Describe or quantify any adverse effects)	Over-assessment of court costs to defendants. Incorrect distribution of funds to various Dallas County revenue codes requiring additional time to correct posting errors. Incorrect or incomplete fee assessments.				
Recommendation: (Describe corrective action)	Assessment and Payment posting procedures should include: • Assessment, collection, and prorating of court costs fines, and fees monitored for compliance with applicable state laws including Code of Criminal Procedure Chapter 102 and Local Government Code Chapter 133 or Commissioners court orders and applicable fee schedules based on the offense date and offense type for criminal offenses. • Care taken in recording all elements of the receipt correctly to the proper accounts. • Supervisory personnel periodical review of assessments for appropriateness and completeness. System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS). Processing of financial transactions should reflect proper segregation of duties (e.g. cashier should be able to add additional charges, but not decrease or delete assessments).				
Responsible Department or Organization:	District Clerk				
Management's Response:	☐ Agree	☐ Disagree	Respondent:	Tia Finney-Davenport	Date: 2/27/2014
Comments:	The assessment of court costs, fines, filing fees, and or other miscellaneous fees will be formally monitored for compliance by court management starting 4/1/2014. The Criminal Operations Manager will meet with the Court Supervisor and Court Trainers to review training on assessments of fees, fines, and miscellaneous fees including the calculation of back time for defendants. Meetings will be held with the court clerks to reiterate the correct back time calculation and assessment process to coincide with the updating of the assessment procedures and the Criminal Courts written procedure manual. The Criminal Division has reached out to the DA's Civil Division to review the current fee tables and ensure that all fees are current according to the latest statutes. An initial meeting on this issue was completed in 12/2013 and follow-up meetings will be scheduled once all questionable fee schedules have been submitted to DA division. Upon DA's recommendations and District Clerk administration approval, fee schedules will be adjusted as needed and change management processes will be put in place and will assist with the future migration to ACMS software.				
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration				



Finding Number: 11-DC-02-04b
Date: March 11, 2013
Audit: District Clerk Criminal Section
Auditor(s) Assigned: JG

Finding:	Fee Assessment – Fees for Services of Peace Officers (Fee code 35 and 51) A review of ACL analysis/extract of fee codes 35 (Sheriff fees) and 51 (Sheriff miscellaneous fees) assessments during fiscal years 2010 and 2011 revealed: • Eighteen (100% of population matching criteria) cases with fee code 35 assessments for an amount not equal to the statutorily approved \$50 (\$35 if offense date prior to September 1, 1999): • One case with court costs assessed twice (different amounts) on F-0051059 (Additional assessments occurred after probation was revoked). • One case with court costs assessed twice (different amounts) on F-9159709 (Additional assessments occurred three years after JI66 reflected case as dismissed by Judge when new disposition information was added). • Eight cases with court appointed attorney fee code 22 assessed in error as fee code 35. • Eight additional cases with various code 35 assessment amount errors. Sample review of cases from various offense schedules revealed one case without an assessment of fee code 35 for \$50 although a warrant was issued. (also refer to template 11-DC-02-04d) Sample review of cases with fee code 51 assessments revealed: warrant fees, probation violation warrant fees, and/or capias fees are also recorded to fee code 51. Separate review under the time payment fee analysis step revealed fifty-one cases with a probation violation warrant lacked a \$50 assessment.
Workpaper Reference: (or other method by which finding was identified)	WP# 5e FC 35 not \$50 WP# 5g w/o FC 35 WP# 5h FC 51 ACL analysis Email to Criminal Section Manager and Chief Deputy in April 2012 on preliminary findings. Audit discussions with Criminal section Manager and Collections section Manager in February 2013 on preliminary fieldwork findings.
Condition: (Describe the current condition)	When judgment is rendered, the court assesses the court costs and fine to each case. The court clerk enters the disposition information. The court clerks enter two letters in the disposition screen to indicate judgment type: "JG" – Judge; "JR" – Jury; "MG" – magistrate; and, "VG" – visiting judge. The court clerk enters the assessments onto CRAM (CR mainframe application). CRAM assessments populate automatically depending on offense, offense schedule, offense code and date of offense. Codes that are assessed manually within CRAM include: warrant fees; court appointed attorney fees; jury fees; other miscellaneous fees; and, installment/time payment fees (Installment fee became automatically updated in June



	2012). Jail time served credit, community service credit, and probated/waived amounts are entered by the court clerks. When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the criminal manager will update the fee schedules in the CRAM system (CRFE table by offense schedule). Defendants unable to pay full courts costs are assigned to the District Clerk's Collection Department to set up payment plans for collecting fines and court costs due. Collection efforts on delinquent cases include warning letters and automated phone calls. If collection is not successful, the case is returned to the court for a show cause hearing. Collection department request a capias pro fine to be issued for delinquency. A warrant fee is assessed by court clerk on a case when a probation violation revocation warrant or capias is issued; the fee is assessed to the sheriff fee code and on occasion to sheriff miscellaneous fee code.
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Commissioners Court orders, Attorney General opinions, etc. Quality control processes should be implemented with ongoing review by management. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments. CODE OF CRIMINAL PROCEDURE, § 102.011. FEES FOR SERVICES OF PEACE OFFICERS. (a) A defendant convicted of a felony or a misdemeanor shall pay the following fees for services performed in the case by a peace officer: (1) \$5 for issuing a written notice to appear in court following the defendant's violation of a traffic law, municipal ordinance, or penal law of this state, or for making an arrest without a warrant; (2) \$50 for executing or processing an issued arrest warrant, capias, or capias pro fine with the fee imposed for the services of: (A) the law enforcement agency that executed the arrest warrant or capias, if the agency requests of the court, not later than the 15th day after the date of the execution of the arrest warrant or capias, the imposition of the fee on conviction; or (B) the law enforcement agency that processed the arrest warrant or capias, if: (i) the arrest warrant or capias was not executed; or (ii) the executing law enforcement agency failed to request the fee within the period required by Paragraph (A) of this subdivision; (3) \$5 for summoning a witness; (4) \$35 for serving a writ not otherwise listed in this article; (5) \$10 for taking and approving a bond and, if necessary, returning the bond to the courthouse; (6) \$5 for commitment or release; (7) \$5 for summoning a jury, if a jury is summoned; and (8) \$8 for each day's attendance of a prisoner in a habeas corpus case if the prisoner has been remanded to custody or held to bail. (b) In addition to fees provided by Subsection (a) of this article, a defendant required to pay fees under this article shall also pay 29 cents per mile for mileage required of an officer to perform a service listed in this subsection and to return from performing that service. If the service provided is the execution of a writ and the writ is directed to two or more persons or the officer executes more than one writ in a case, the defendant is required to pay only mileage actually and necessarily traveled. In calculating mileage, the officer must use the railroad or the most



	practical route by private conveyance. The defendant shall also pay all necessary and reasonable expenses for meals and lodging incurred by the officer in the performance of services under this subsection, to the extent such expenses meet the requirements of Section 611.001, Government Code. This subsection applies to: (1) conveying a prisoner after conviction to the county jail; (2) conveying a prisoner arrested on a warrant or capias issued in another county to the court or jail of the county; and (3) traveling to execute criminal process, to summon or attach a witness, and to execute process not otherwise described by this article. (c) If an officer attaches a witness on the order of a court outside the county, the defendant shall pay \$10 per day or part of a day spent by the officer conveying the witness and actual necessary expenses for travel by the most practical public conveyance. In order to receive expenses under this subsection, the officer must make a sworn statement of the expenses and the judge issuing the attachment must approve the statement. (d) A defendant shall pay for the services of a sheriff or constable who serves process and attends an examining trial in a felony or a misdemeanor case the same fees allowed for those services in the trial of a felony or a misdemeanor, not to exceed \$5. (e) A fee under Subsection (a)(1) or (a)(2) of this article shall be assessed on conviction, regardless of whether the defendant was also arrested at the same time for another offense, and shall be assessed for each arrest made of a defendant arising out of the offense for which the defendant has been convicted. (i) In addition to fees provided by Subsections (a) through (g) of this article, a defendant required to pay fees under this article shall also pay the costs of overtime paid to a peace officer for time spent testifying in the trial of the case or for traveling to or from testifying in the trial of the case. (j) In this article, "conviction" has the meaning assigned by Section 133.101, Local Government Code.
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of training Lack of quality assurance controls Incomplete automation in the fee assessment process
Effect: (Describe or quantify any adverse effects)	Over-assessment and under-assessment of court costs to defendants. Incorrect distribution of funds to various Dallas County revenue codes requiring additional time to correct posting errors. Incorrect or incomplete fee assessments.
Recommendation: (Describe corrective action)	Assessment and payment posting procedures should include: • Assessment, collection, and prorating of court costs fines, and fees monitored for compliance with applicable state laws including Code of Criminal Procedure Chapter 102 and Local Government Code Chapter 133 or Commissioners court orders and applicable fee schedules based on the offense date and offense type for criminal offenses. • Care taken in recording all elements of the receipt correctly to the proper accounts. • Supervisory personnel periodic of review assessments for appropriateness and completeness. System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS).



	Processing of financial transactions should reflect proper segregation of duties (e.g. cashier should be able to add additional charges, but not decrease or delete assessments).				
Responsible Department or Organization:	District Clerk Criminal				
Management's Response:	☐ Agree	☐ Disagree	Respondent:	Tia Finney-Davenport	Date: 2/27/2014
Comments:	The assessment of court costs, fines, filing fees, and or other miscellaneous fees will be formally monitored for compliance by court management starting 4/1/2014. The Criminal Operations Manager will meet with the Court Supervisor and Court Trainers to review training on assessments of fees, fines, and miscellaneous fees including the calculation of back time for defendants. Meetings will be held with the court clerks to reiterate the correct back time calculation and assessment process to coincide with the updating of the assessment procedures and the Criminal Courts written procedure manual. The Criminal Division has reached out to the DA's Civil Division to review the current fee tables and ensure that all fees are current according to the latest statutes. An initial meeting on this issue was completed in 12/2013 and follow-up meetings will be scheduled once all questionable fee schedules have been submitted to DA division. Upon DA's recommendations and District Clerk administration approval, fee schedules will be adjusted as needed and change management processes will be put in place and will assist with the future migration to ACMS software.				
Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration		



Finding Number: 11-DC-02-04c
Date: February 28, 2013
Audit: District Clerk Criminal Section
Auditor(s) Assigned: JG

Finding:	Fee Assessment – Fees for Services of Prosecutors (Fee Code 32) A review of ACL analysis/extract of fee code 32 assessments during fiscal years 2010 and 2011 revealed: • Two cases with \$25 time payment fee code 84 assessed in error as fee code 32. • One case with a \$75 prosecutor fee assessed on a forged check case. Docket sheet does not reference reduction to a misdemeanor offense. The \$75 fee authorized under Code of Criminal Procedure, Article, 102.007 (Fee for Collecting and Processing Sight Order) is to be collected directly by the District Attorney and not through the court system.
Workpaper Reference: (or other method by which finding was identified)	WP# 5j FC32 ACL analysis Email to Criminal Section Manager and Chief Deputy in April 2012 on preliminary findings. Audit discussions with Criminal section Manager and Collections section Manager in February 2013 on preliminary fieldwork findings.
Condition: (Describe the current condition)	When judgment is rendered, the court assesses the court costs and fine to each case. The court clerk enters the disposition information. The court clerks enter two letters in the disposition screen to indicate judgment type: "JG" – Judge; "JR" – Jury; "MG" – magistrate; and, "VG" – visiting judge. The court clerk enters the assessments onto CRAM (CR mainframe application). CRAM assessments populate automatically depending on offense, offense schedule, offense code and date of offense. Codes that are assessed manually within CRAM include: warrant fees; court appointed attorney fees; jury fees; other miscellaneous fees; and, installment/time payment fees (Installment fee became automatically updated in June 2012). Jail time served credit, community service credit, and probated/waived amounts are entered by the court clerks. When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the criminal manager will update the fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Commissioners Court orders, Attorney General opinions, etc. Quality control processes should be implemented with ongoing review by management. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments. According to Code of Criminal Procedure, § 102.008, FEES FOR SERVICES OF PROSECUTORS. (a) Except as provided by Subsection (b), a defendant convicted of a



	misdemeanor or a gambling offense shall pay a fee of \$25 for the trying of the case by the district or county attorney. If the court appoints an attorney to represent the state in the absence of the district or county attorney, the appointed attorney is entitled to the fee otherwise due. (b) No fee for the trying of a case may be charged against a defendant prosecuted in a justice court for violation of a penal statute or of the Uniform Act Regulating Traffic on Highways. (c) If two or more defendants are tried jointly, only one fee may be charged under this article. If the defendants sever and are tried separately, each defendant shall pay the fee. (d) A defendant is liable for fees imposed by Subsection (a) if the defendant is convicted of an offense and: (1) the defendant does not appeal the conviction; or (2) the conviction is affirmed on appeal.			
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of quality assurance controls Incomplete automation in the fee assessment process			
Effect: (Describe or quantify any adverse effects)	Incorrect distribution of funds to Dallas County and the State of Texas requiring additional time to correct posting errors. Unauthorized fee charged to defendant (only one partial payment made to date).			
Recommendation: (Describe corrective action)	Assessment and payment posting procedures should include: • Assessment, collection, and prorating of court costs fines, and fees monitored for compliance with applicable state laws including Code of Criminal Procedure Chapter 102 and Local Government Code Chapter 133 or Commissioners court orders and applicable fee schedules based on the offense date and offense type for criminal offenses. • Care taken in recording all elements of the receipt correctly to the proper accounts. • Supervisory personnel periodic review of assessments for appropriateness and completeness. • Corrections processed for the cases in error. System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS). Processing of financial transactions should reflect proper segregation of duties (e.g. cashier should be able to add additional charges, but not decrease or delete assessments).			
Responsible Department or Organization:	District Clerk Criminal			
Management's Response:	☐ Agree	☐ Disagree	Respondent:	Tia Finney-Davenport Date: 2/27/2014



Comments:	The assessment of court costs, fines, filing fees, and or other miscellaneous fees will be formally monitored for compliance by court management starting 4/1/2014. The Criminal Operations Manager will meet with the Court Supervisor and Court Trainers to review training on assessments of fees, fines, and miscellaneous fees including the calculation of back time for defendants. Meetings will be held with the court clerks to reiterate the correct back time calculation and assessment process to coincide with the updating of the assessment procedures and the Criminal Courts written procedure manual. The Criminal Division has reached out to the DA's Civil Division to review the current fee tables and ensure that all fees are current according to the latest statutes. An initial meeting on this issue was completed in 12/2013 and follow-up meetings will be scheduled once all questionable fee schedules have been submitted to DA division. Upon DA's recommendations and District Clerk administration approval, fee schedules will be adjusted as needed and change management processes will be put in place and will assist with the future migration to ACMS software.			
Disposition:	<table border="1"><tr><td>☒ Audit Report</td><td>☐ Oral Comment</td><td>☐ Deleted From Consideration</td></tr></table>	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration
☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration		



Finding Number: 11-DC-02-04d
Date: March 12, 2013
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: JG

Finding:	Fee Assessment – Fees for Time Payment Fee (Fee code 84) A review of ACL analysis/extract of 42,370 fee code 84 (time payment fee) assessments during fiscal years 2010 and 2011 revealed: 42,043 of 42,370 fee code 84 assessments recorded to reference (sequence / assessment) number one (includes 2,373 added through a batch process). Time payment fees are not eligible for assessment until on or after the 31st day after the date of judgment and should be added when authorized as a separate / new assessment (reference / sequence) number and not part of the original case assessments under reference / sequence number one. - Sixty-six cases where fee code 84 assessed for an amount greater than the statutorily authorized \$25: - Fifty-four of the sixty-six cases with time payment fees (fee code 84) for \$50 assessed in error including: - one on a case that was paid in full on the date of judgment - nine on cases without an initial \$50 warrant fee (code 35) assessment - One of the sixty-six cases with a time payment (fee code 84) assessed in error for \$244. A time payment fee was not applicable to this case. Sample review of fifteen random cases for appropriateness of the \$25 time payment fee (code 84) assessment revealed: - All fifteen (fee code 84) assessments occurred seven business days or less (including on the date of the judgment) after the judgment date rather than on or after the 31st day after the date of the judgment. Sample review of five random cases without assessment of the \$25 time payment fee (code 84) assessment revealed: - Two delinquent-on-payment cases without assessment of the time payment fee
Workpaper Reference: (or other method by which finding was identified)	WP# 5k FC 84 Validity of assessment WP# 5l FC 84 greater or less than \$25 WP#5m Cases without assessment of FC 84 ACL analysis Email to Criminal Section Manager and Chief Deputy in April 2012 on preliminary findings. Audit discussions with Criminal section Manager and Collections section Manager in February 2013 on preliminary fieldwork findings.
Condition: (Describe the current condition)	When judgment is rendered, the court assesses the court costs and fine to each case. The court clerk enters the disposition information. The court clerks enter two letters in the disposition screen to indicate judgment type: "JG" – Judge; "JR" – Jury; "MG" – magistrate; and, "VG" – visiting judge. The court clerk enters the assessments onto CRAM (CR mainframe application).



	CRAM assessments populate automatically depending on offense, offense schedule, offense code and date of offense. Codes that are assessed manually within CRAM include: warrant fees; court appointed attorney fees; jury fees; other miscellaneous fees; and, installment/time payment fees (Installment fee became automatically updated in June 2012). Jail time served credit, community service credit, and probated/waived amounts are entered by the court clerks. Additional/subsequent assessments recorded to cases as part of reference (sequence) number one distort the aging of receivables. An automated batch job process was implemented in June 2012 to create a \$25 time payment fee (Code 84) assessment without user involvement. Trigger for batch job is balance due on 31st day after date of judgment. Time payment fee assessments can still be manually added by authorized users. When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the criminal manager will update the fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Commissioners Court orders, Attorney General opinions, etc. Quality control processes should be implemented with ongoing review by management. System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments. LOCAL GOVERNMENT CODE, § 133.103. TIME PAYMENT FEE. (a) A person convicted of an offense shall pay, in addition to all other costs, a fee of \$25 if the person: (1) has been convicted of a felony or misdemeanor; and (2) pays any part of a fine, court costs, or restitution on or after the 31st day after the date on which a judgment is entered assessing the fine, court costs, or restitution.
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of system edit or CRFE table set-up to prevent assessment of in excess of statutorily authorized amount. Lack of quality assurance controls Incomplete automation in the fee assessment process
Effect: (Describe or quantify any adverse effects)	Incorrect distribution of funds to Dallas County and the State of Texas requiring additional time to correct posting errors. Unauthorized fees charged to defendants.
Recommendation: (Describe corrective)	Assessment and payment posting procedures should include: • Assessment, collection, and prorating of court costs fines, and fees monitored for



action)	compliance with applicable state laws including Code of Criminal Procedure Chapter 102 and Local Government Code Chapter 133 or Commissioners court orders and applicable fee schedules based on the offense date and offense type for criminal offenses. • Care taken in recording all elements of the receipt correctly to the proper accounts. • Supervisory personnel periodic review of assessments for appropriateness and completeness. • Corrections processed for the cases in error. • \$25 time payment fee (code 84) not assessed until on or after the 31st date after judgment if balance not paid in full or credited. System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS). Management should test the current automated time payment fee assessment process for accuracy, completeness, and appropriateness. Processing of financial transactions should reflect proper segregation of duties (e.g. cashier should be able to add additional charges, but not decrease or delete assessments).				
Responsible Department or Organization:	District Clerk Criminal				
Management's Response:	☐ Agree	☐ Disagree	Respondent:	Tia Finney-Davenport	Date: 2/27/2014
Comments:	The assessment of court costs, fines, filing fees, and or other miscellaneous fees will be formally monitored for compliance by court management starting 4/1/2014. The Criminal Operations Manager will meet with the Court Supervisor and Court Trainers to review training on assessments of fees, fines, and miscellaneous fees including the calculation of back time for defendants. Meetings will be held with the court clerks to reiterate the correct back time calculation and assessment process to coincide with the updating of the assessment procedures and the Criminal Courts written procedure manual. The Criminal Division has reached out to the DA's Civil Division to review the current fee tables and ensure that all fees are current according to the latest statutes. An initial meeting on this issue was completed in 12/2013 and follow-up meetings will be scheduled once all questionable fee schedules have been submitted to DA division. Upon DA's recommendations and District Clerk administration approval, fee schedules will be adjusted as needed and change management processes will be put in place and will assist with the future migration to ACMS software.				
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration				



Finding Number: 11-DC-02-4e
Date: March 11, 2013
Audit: District Clerk Criminal Section
Auditor(s) Assigned: JG

Finding:	Fee Assessment – Other A sample review of ACL analysis/extract for fee code 87 (return check collections) and fee code 50 (clerk fee – miscellaneous) assessments, and credits (probated, jail time served, waived, and community service) during fiscal years 2010 and 2011 revealed: <u>Fee Code 87</u> - One case erroneously assessed fee code 87 for \$25. <u>Fee Code 50</u> - One case erroneously assessed fee code 50 for \$3000. The fee code should be 61 (Fine). <u>Credits (probate, jail, waived, and community service)</u> - Instances of limited information on docket sheets as relates to type of credit given and the amount: - Five cases with credit for community service entered to CRIN without authorizing information reflected on the docket sheet. - One case with credit for jail time served entered to CRIN without authorizing information reflected on the docket sheet. - One case with credit for probated court costs entered to CRIN without authorizing information reflected on the docket sheet. - One cases with credit for waived court costs entered to CRIN without authorizing information reflected on the docket sheet. - One case with credit for community service not properly split on CRIN between fine and court costs. The full credit amount was recorded against the fine amount creating a negative fine balance due. - Two cases with credit for community service properly recorded to CRIN. However, the \$1,500 fine assessments on each case were erroneously removed creating a negative fine balance due. - One case with credit for probated fine properly recorded to CRIN. However, the court costs balance was ordered to be fully waived, but was partially probated leaving a balance due. - One case with credit for jail time service erroneously recorded to CRIN for \$827 nineteen months after the defendant had paid \$727 creating a negative \$727 case balance due.
Workpaper Reference: (or other method by which finding was identified)	WP# 5a FC 87 not appropriate WP# 5i FC 50 = \$50 WP# 5n Validity to probate CC/FF WP# 5o Credit Community Services WP# 5p Credit jail time WP# 5q Validity of waivers



	ACL analysis Email to Criminal Section Manager and Chief Deputy in April 2012 on preliminary findings. Audit discussions with Criminal section Manager and Collections section Manager in February 2013 on preliminary fieldwork findings.
Condition: (Describe the current condition)	When judgment is rendered, the court assesses the court costs and fine to each case. The court clerk enters the disposition information. The court clerks enter two letters in the disposition screen to indicate judgment type: "JG" – Judge; "JR" – Jury; "MG" – magistrate; and, "VG" – visiting judge. The court clerk enters the assessments onto CRAM (CR mainframe application). CRAM assessments populate automatically depending on offense, offense schedule, offense code and date of offense. Codes that are assessed manually within CRAM include: warrant fees; court appointed attorney fees; jury fees; other miscellaneous fees; and, installment/time payment fees. Jail time served credit, community service credit, and probated/waived amounts are entered by the court clerks without consideration of impact to financial balances including creating negative court costs and/or fine case balances due. Additional/subsequent assessments recorded to cases as part of reference (sequence) number one distort the aging of receivables. When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the criminal manager will update the fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Commissioners Court orders, Attorney General opinions, etc. Quality control processes should be implemented with ongoing review by management. The accuracy of credits entered to CRIN should be verified by a second person. Access to modify or delete fee assessments should be restricted to designated individuals. System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Relevant edit reports should be reviewed to detect unauthorized or erroneous entry of credits. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments. Credits should be properly, accurately, and timely recorded to CRIN in accordance with Judge's orders. Relevant information should be entered into the disposition docket to show the type of credits authorized given and per whom. In accordance with Code of Criminal Procedure, Art. 42.01, Sec. 1. 18., the judgment should include "The date sentence is to commence and any credit for time served".



According to Code of Criminal Procedure, Art., 42.12, Basic Conditions of Community Supervision, Sec. 11. (a) The judge of the court having jurisdiction of the case shall determine the conditions of community supervision and may, at any time during the period of community supervision, alter or modify the conditions. The judge may impose any reasonable condition that is designed to protect or restore the community, protect or restore the victim, or punish, rehabilitate, or reform the defendant. Conditions of community supervision may include, but shall not be limited to, the conditions that the defendant shall: (8) Pay the defendant's fine, if one is assessed, and all court costs whether a fine is assessed or not, in one or several sums;

According to Code of Criminal Procedure, Art. 42.15. FINES AND COSTS. (a) When the defendant is fined, the judgment shall be that the defendant pay the amount of the fine and all costs to the state.

(b) Subject to Subsection (c), when imposing a fine and costs, a court may direct a defendant:

- (1) to pay the entire fine and costs when sentence is pronounced;
- (2) to pay the entire fine and costs at some later date; or
- (3) to pay a specified portion of the fine and costs at designated intervals.

(c) When imposing a fine and costs in a misdemeanor case, if the court determines that the defendant is unable to immediately pay the fine and costs, the court shall allow the defendant to pay the fine and costs in specified portions at designated intervals.

According to Code of Criminal Procedure, Art. 43.09. FINE DISCHARGED. (a) When a defendant is convicted of a misdemeanor and his punishment is assessed at a pecuniary fine or is confined in a jail after conviction of a felony for which a fine is imposed, if he is unable to pay the fine and costs adjudged against him, he may for such time as will satisfy the judgment be put to work in the county jail industries program, in the workhouse, or on the county farm, or public improvements and maintenance projects of the county or a political subdivision located in whole or in part in the county, as provided in the succeeding article; or if there be no such county jail industries program, workhouse, farm, or improvements and maintenance projects, he shall be confined in jail for a sufficient length of time to discharge the full amount of fine and costs adjudged against him; rating such confinement at \$50 for each day and rating such labor at \$50 for each day; provided, however, that the defendant may pay the pecuniary fine assessed against him at any time while he is serving at work in the county jail industries program, in the workhouse, or on the county farm, or on the public improvements and maintenance projects of the county or a political subdivision located in whole or in part in the county, or while he is serving his jail sentence, and in such instances he shall be entitled to the credit he has earned under this subsection during the time that he has served and he shall only be required to pay his balance of the pecuniary fine assessed against him. A defendant who performs labor under this article during a day in which he is confined is entitled to both the credit for confinement and the credit for labor provided by this article.

(b) In its discretion, the court may order that for each day's confinement served by a defendant under this article, the defendant receive credit toward payment of the pecuniary



	fine and credit toward payment of costs adjudged against the defendant. Additionally, the court may order that the defendant receive credit under this article for each day's confinement served by the defendant as punishment for the offense. (c) In its discretion, the court may order that a defendant serving concurrent, but not consecutive, sentences for two or more misdemeanors may, for each day served, receive credit toward the satisfaction of costs and fines imposed for each separate offense. (d) Notwithstanding any other provision of this article, in its discretion, the court or the sheriff of the county may grant an additional two days credit for each day served to any inmate participating in an approved work program under this article or a rehabilitation, restitution, or education program. According to Code of Criminal Procedure, Art. 43.03. PAYMENT OF FINE. (a) If a defendant is sentenced to pay a fine or costs or both and the defendant defaults in payment, the court after a hearing under Subsection (d) of this article may order the defendant confined in jail until discharged as provided by law, may order the defendant to discharge the fines and costs in any other manner provided by Article 43.09 of this code, or may waive payment of the fines and costs as provided by Article 43.091. A certified copy of the judgment, sentence, and order is sufficient to authorize confinement under this subsection. According to Code of Criminal Procedure, Art. 43.091. WAIVER OF PAYMENT OF FINES AND COSTS FOR INDIGENT DEFENDANTS. A court may waive payment of a fine or cost imposed on a defendant who defaults in payment if the court determines that: (1) the defendant is indigent; and (2) each alternative method of discharging the fine or cost under Article 43.09 would impose an undue hardship on the defendant.
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of system edits to prevent entry of credits in excess of court costs and/or fine balances due. Lack of quality assurance controls Incomplete automation of credits applied to cases
Effect: (Describe or quantify any adverse effects)	Case balances and receivables for court costs and fines over/understated. Cases with negative court costs and fine balances. Unauthorized changes may go undetected.
Recommendation: (Describe corrective action)	Credit and assessment posting procedures should include: • Credits and assessment monitored for compliance with applicable state laws including the Code of Criminal Procedure, Penal Code, Government Code, and Local Government Code and the Judge's order, and applicable fee schedules based on the offense date and offense type for criminal offenses. • Care taken in recording all elements of the credits correctly to the proper category (court costs and fine). • Supervisor daily (or other periodic basis) review of credits and assessments for appropriateness, timeliness, and completeness.



	• Corrections processed for the cases in error. System modifications to further automate the credit process should be considered or documented for future migration to the Adult Case Management System (ACMS). Key maintenance activity should be identified and system edit reports implemented to allow for supervisory review of activity (e.g., large credits, deletion or reduction assessments, backdating of transactions, negative case category (court costs or fines) balances, etc.) Processing of financial transactions should reflect proper segregation of duties (e.g. cashier should be able to add additional charges, but not decrease or delete assessments or enter credits).				
Responsible Department or Organization:	District Clerk Criminal				
Management's Response:	☐ Agree	☐ Disagree	Respondent:	Tia Finney-Davenport	Date: 2/27/2014
Comments:	The assessment of court costs, fines, filing fees, and or other miscellaneous fees will be formally monitored for compliance by court management starting 4/1/2014. The Criminal Operations Manager will meet with the Court Supervisor and Court Trainers to review training on assessments of fees, fines, and miscellaneous fees including the calculation of back time for defendants. Meetings will be held with the court clerks to reiterate the correct back time calculation and assessment process to coincide with the updating of the assessment procedures and the Criminal Courts written procedure manual. The Criminal Division has reached out to the DA's Civil Division to review the current fee tables and ensure that all fees are current according to the latest statutes. An initial meeting on this issue was completed in 12/2013 and follow-up meetings will be scheduled once all questionable fee schedules have been submitted to DA division. Upon DA's recommendations and District Clerk administration approval, fee schedules will be adjusted as needed and change management processes will be put in place and will assist with the future migration to ACMS software.				
Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration		



Finding Number: 11-DC-02-4f
Date: March 11, 2013
Audit: District Clerk Criminal Section
Auditor(s) Assigned: JG

Finding:	Fee Assessment – Duplicate assessment A review of District Clerk Criminal Duplicate Assessments report R07144 for FY2010 and FY2011 revealed: Eight cases with duplicate court costs and/or fine assessments. Status: Seven cases have been corrected.
Workpaper Reference: (or other method by which finding was identified)	Document direct report R07144 Audit discussions with Criminal section Manager and Collections section Manager in February 2013 on preliminary fieldwork findings.
Condition: (Describe the current condition)	When judgment is rendered, the court assesses the court costs and fine to each case. The court clerk enters the disposition information. The court clerks enter two letters in the disposition screen to indicate judgment type: "JG" – Judge; "JR" – Jury; "MG" – magistrate; and, "VG" – visiting judge. The court clerk enters the assessments onto CRAM (CR mainframe application). CRAM assessments populate automatically depending on offense, offense schedule, offense code and date of offense. Codes that are assessed manually within CRAM include: warrant fees; court appointed attorney fees; jury fees; other miscellaneous fees; and, installment/time payment fees (Installment fee became automatically updated in June 2012). Jail time served credit, community service credit, and probated/waived amounts are entered by the court clerks. On occasion, assessments are entered twice. When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the Criminal section manager (in conjunction with IT Services assistance in programming/mapping changes) will update the fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Commissioners Court orders, Attorney General opinions, etc. Quality control processes should be implemented with ongoing review by management. Report R07144 should be reviewed daily to detect and correct duplicate assessments. System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments.
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of system edit to prevent duplicate assessment of court costs and/or fines. Lack of quality assurance controls



Effect: (Describe or quantify any adverse effects)	Overstatement of case balances/receivables or excess collection of revenue. Potential for capias pro fine issued for wrong amount and defendant booked in jail in error. Defendants overcharged				
Recommendation: (Describe corrective action)	Assessment posting procedures should include: • Assessment of court costs fines, and fees monitored for compliance with applicable state laws including Code of Criminal Procedure Chapter 102 and Local Government Code Chapter 133, Judge's order and applicable fee schedules based on the offense date and offense type for criminal offenses. • Care taken in recording all elements of the assessments correctly. • Supervisor periodic review of assessments for appropriateness, timeliness, and completeness including daily review of R07144. • Corrections processed for the case in error. System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS) including updated computer program logic to prevent entry of duplicate standard fee codes.				
Responsible Department or Organization:	District Clerk Criminal				
Management's Response:	☐ Agree	☐ Disagree	Respondent:	Tia Finney-Davenport	Date: 2/27/2014
Comments:	The assessment of court costs, fines, filing fees, and or other miscellaneous fees will be formally monitored for compliance by court management starting 4/1/2014. The Criminal Operations Manager will meet with the Court Supervisor and Court Trainers to review training on assessments of fees, fines, and miscellaneous fees including the calculation of back time for defendants. Meetings will be held with the court clerks to reiterate the correct back time calculation and assessment process to coincide with the updating of the assessment procedures and the Criminal Courts written procedure manual. The Criminal Division has reached out to the DA's Civil Division to review the current fee tables and ensure that all fees are current according to the latest statutes. An initial meeting on this issue was completed in 12/2013 and follow-up meetings will be scheduled once all questionable fee schedules have been submitted to DA division. Upon DA's recommendations and District Clerk administration approval, fee schedules will be adjusted as needed and change management processes will be put in place and will assist with the future migration to ACMS software.				
Disposition:	☒ Audit Report		☐ Oral Comment	☐ Deleted From Consideration	



Finding Number: 11-DC-02-04g
Date: April 19, 2012
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: TM

Finding:	Fee Assessments – FX and FND Schedules An ACL analysis/extract of 2,794 FX (Felony Expunction) and FND (Felony Non-Disclosure) schedule assessments/receipts created/issued during fiscal years 2010 and 2011 revealed: ▪ 316 (11.31%) receipts with assessment errors including, but not limited to: • Forty-six fee code 94 (Non-disclosure fee) assessments for \$33 rather than statutorily authorized amount of \$28 • 169 fee code 36 (Law Library fee) assessments for \$15 rather than increased amount of \$20 (effective August 1, 2011) • FX schedule for expunction cases incorrectly includes fee code 94 (Non-disclosure fee) as an optional selection. • Instances of other fee code assessment errors
Workpaper Reference: (or other method by which finding was identified)	ACL analysis of CR10, CR20, and CR50 tables Email to Criminal Section Manager and Chief Deputy in April 2012 on preliminary findings.
Condition: (Describe the current condition)	Persons may petition the court for an order of nondisclosure or expunction. Petitions for nondisclosure will be accompanied by a filing fee. Petitions for expunction will be accompanied by a filing fee if not filed within the timeframe set by statute. The court clerks select the applicable schedule (FX – Felony Expunction or FND – Felony Non-Disclosure) through CRAM. The FX schedule includes a set \$10 certified copy fee to cover the costs of certified mailing of hearing notice and a certified copy of the order. CRAM assessments populate automatically depending on schedule selected. Both schedules include other codes that can be assessed manually within CRAM. When the state legislature (or Commissioners Court if fees allowable within a range) increases, decreases, or repeals an existing court costs or adds a new court cost, the Criminal section manager (in conjunction with IT Services assistance in programming/mapping changes) will update the fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Commissioners Court orders, Attorney General opinions, etc. Quality control processes should be implemented with ongoing review by management. System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments.



Government Code, Sec. 411.081, (d) Notwithstanding any other provision of this subchapter, if a person is placed on deferred adjudication community supervision under Section 5, Article 42.12, Code of Criminal Procedure, subsequently receives a discharge and dismissal under Section 5(c), Article 42.12, and satisfies the requirements of Subsection (e), the person may petition the court that placed the defendant on deferred adjudication for an order of nondisclosure under this subsection. Except as provided by Subsection (e), a person may petition the court under this subsection regardless of whether the person has been previously placed on deferred adjudication community supervision for another offense. After notice to the state and a hearing on whether the person is entitled to file the petition and issuance of the order is in the best interest of justice, the court shall issue an order prohibiting criminal justice agencies from disclosing to the public criminal history record information related to the offense giving rise to the deferred adjudication. A criminal justice agency may disclose criminal history record information that is the subject of the order only to other criminal justice agencies, for criminal justice or regulatory licensing purposes, an agency or entity listed in Subsection (i), or the person who is the subject of the order. A person may petition the court that placed the person on deferred adjudication for an order of nondisclosure on payment of a \$28 fee to the clerk of the court in addition to any other fee that generally applies to the filing of a civil petition. The payment may be made only on or after:

According to Code of Criminal Procedure, Art. 55.02. Sec. 2.(a) A person who is entitled to expunction of records and files under Article 55.01(a)(1)(B)(i) or 55.01(a)(2) or a person who is eligible for expunction of records and files under Article 55.01(b) may file an ex parte petition for expunction in a district court for the county in which:

- (1) the petitioner was arrested; or
- (2) the offense was alleged to have occurred.

Sec. 2a. (a) A person who is entitled to expunction of information contained in records and files under Article 55.01(d) may file an application for expunction with the attorney representing the state in the prosecution of felonies in the county in which the person resides.

According to Code of Criminal Procedure, Art. 102.006. FEES IN EXPUNCTION PROCEEDINGS. (a) In addition to any other fees required by other law and except as provided by Subsection (b), a petitioner seeking expunction of a criminal record shall pay the following fees:

- (1) the fee charged for filing an ex parte petition in a civil action in district court;
 - (2) \$1 plus postage for each certified mailing of notice of the hearing date; and
 - (3) \$2 plus postage for each certified mailing of certified copies of an order of expunction.
- (b) The fees under Subsection (a) shall be waived if:
- (1) the petitioner seeks expunction of a criminal record that relates to an arrest for an offense of which the person was acquitted, other than an acquittal for an offense described by Article 55.01(c); and
 - (2) the petition for expunction is filed not later than the 30th day after the date of the acquittal.



	According to Government Code, Sec. 103.021, ADDITIONAL FEES AND COSTS IN CRIMINAL OR CIVIL CASES: CRIMINAL CODE OF PROCEDURE include: (19) certified mailing of notice of hearing date (Art. 102.006, Code of Criminal Procedure) . . . \$1, plus postage; (20) certified mailing of certified copies of an order of <u>expunction</u> (Art. 102.006, Code of Criminal Procedure) . . . <u>\$2, plus postage</u>; According to Government Code, Sec. 103.0211. ADDITIONAL FEES AND COSTS IN CRIMINAL OR CIVIL CASES: GOVERNMENT CODE. An accused or defendant, or a party to a civil suit, as applicable, shall pay the following fees and costs under the Government Code if ordered by the court or otherwise required: (7) fee paid on filing a petition for an order of <u>nondisclosure</u> of criminal history record information in certain cases (Sec. 411.081, Government Code) . . . <u>\$28</u> According to Government Code, Sec. 103.0214. ADDITIONAL FEES AND COSTS IN CRIMINAL OR CIVIL CASES: HEALTH AND SAFETY CODE. An accused or defendant, or a party to a civil suit, as applicable, shall pay the following fees and costs under the Health and Safety Code if ordered by the court or otherwise required: (1) a fee to defray the cost of notifying state agencies of orders of <u>expungement</u> (Sec. 161.255, Health and Safety Code) . . . <u>\$30 per application</u>; According to Government Code, Sec. 103.0215. ADDITIONAL FEES AND COSTS IN CRIMINAL OR CIVIL CASES: ALCOHOLIC BEVERAGE CODE. An accused or defendant, or a party to a civil suit, as applicable, shall pay a fee under Section 106.12, Alcoholic Beverage Code, of <u>\$30 per application</u> to defray the cost of notifying state agencies of orders of <u>expungement</u>.
Cause: (Describe the cause of the condition if possible)	Clerical error Schedules not updated Lack of system edit or CRFE table set-up to prevent assessments in excess of or less than statutorily authorized amount. Lack of quality assurance controls
Effect: (Describe or quantify any adverse effects)	Incorrect distribution of funds to Dallas County and the State of Texas requiring additional time to correct posting errors. Potential for overcharging expunction filing fees.
Recommendation: (Describe corrective action)	Assessment and payment posting procedures should include: • Assessments and collections of filing fees and other miscellaneous fees monitored for compliance with applicable state laws, orders of the court, Commissioners court orders, and applicable fee schedules. • Care taken in recording all elements of the receipt correctly to the proper accounts. • Supervisor periodic review of assessments for appropriateness and completeness. • Corrections processed for the cases in error. Consider removing fee code 94 from the FX schedule.



Responsible Department or Organization:	District Clerk Criminal				
Management's Response:	☐ Agree	☐ Disagree	Respondent:	Tia Finney-Davenport	Date: 2/27/2014
Comments:	The assessment of court costs, fines, filing fees, and or other miscellaneous fees will be formally monitored for compliance by court management starting 4/1/2014. The Criminal Operations Manager will meet with the Court Supervisor and Court Trainers to review training on assessments of fees, fines, and miscellaneous fees including the calculation of back time for defendants. Meetings will be held with the court clerks to reiterate the correct back time calculation and assessment process to coincide with the updating of the assessment procedures and the Criminal Courts written procedure manual. The Criminal Division has reached out to the DA's Civil Division to review the current fee tables and ensure that all fees are current according to the latest statutes. An initial meeting on this issue was completed in 12/2013 and follow-up meetings will be scheduled once all questionable fee schedules have been submitted to DA division. Upon DA's recommendations and District Clerk administration approval, fee schedules will be adjusted as needed and change management processes will be put in place and will assist with the future migration to ACMS software.				
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration				



Finding Number: 11-DC-02-04h
Date: April 19, 2012
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: TM

Finding:	Fee Assessments – FL Schedule A 100% ACL analysis/extract of 173 FL (Felony Occupational Driver License) schedule assessments/receipts created/issued during fiscal years 2010 and 2011 revealed: Two (1.16%) instances of fee code 59 (District Clerk Technology Fund / Archive Fee) for \$5 not assessed on or after January 1, 2010.
Workpaper Reference: (or other method by which finding was identified)	ACL analysis of CR10, CR20, and CR50 tables Email to Criminal Section Manager and Chief Deputy in April 2012 on preliminary findings.
Condition: (Describe the current condition)	Persons may petition the court for an order to obtain an occupational driver license. The petition will be accompanied by a filing fee. The FL schedule also includes a set \$10 certified copy fee to cover the costs of certified mailing of hearing notice and a certified copy of the order. CRAM assessments populate automatically depending on schedule selected. The FL schedule includes other codes that can be assessed manually within CRAM. When the state legislature (or Commissioners Court if fees allowable within a range) increases, decreases, or repeals an existing court costs or adds a new court cost, the Criminal section manager (in conjunction with IT Services assistance in programming/mapping changes) will update the fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Commissioners Court orders, Attorney General opinions, etc. Commissioners Court Order No. 2009-1632 dated September 8, 2009 authorized collection of \$5 District Clerk Technology Fund / Archive fee effective immediately. Government Code 51.607 delayed imposition of the fee until January 1, 2010. Quality control processes should be implemented with ongoing review by management. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments. According to Government Code, Sec. 51.305. DISTRICT COURT RECORDS TECHNOLOGY FUND. (b) The commissioners court of a county may adopt a district court records archive fee of not more than \$5 for the filing of a suit, including an appeal from an inferior court, or a cross-action, counterclaim, intervention, contempt action, motion for new trial, or third-party petition, in a district court in the county as part of the county's annual budget. The



	fee must be set and itemized in the county's budget as part of the budget preparation process and must be approved in a public meeting. The fee is for preservation and restoration services performed in connection with maintaining a district court records archive. According to Transportation Code, Sec. 521.242. PETITION. (a) A person whose license has been suspended for a cause other than a physical or mental disability or impairment or a conviction under Section 49.04, Penal Code, may apply for an occupational license by filing a verified petition with the clerk of the county court or district court with jurisdiction in the county in which: (1) the person resides; or (2) the offense occurred for which the license was suspended. (b) A person may apply for an occupational license by filing a verified petition only with the clerk of the county court or district court in which the person was convicted if: (1) the person's license has been automatically suspended or canceled under this chapter for a conviction of an offense under the laws of this state; and (2) the person has not been issued, in the 10 years preceding the date of the filing of the petition, more than one occupational license after a conviction under the laws of this state. (c) A petition filed under this section must set forth in detail the person's essential need. (d) A petition filed under Subsection (b) must state that the petitioner was convicted in that court for an offense under the laws of this state. (e) The clerk of the court shall file the petition as in any other civil matter. (f) A court may not grant an occupational license for the operation of a commercial motor vehicle to which Chapter 522 applies.			
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of quality assurance controls			
Effect: (Describe or quantify any adverse effects)	Less District Clerk Technology Fund / Archive Fees collected than authorized.			
Recommendation: (Describe corrective action)	Assessment and payment posting procedures should include: - Assessments and collections of filing fees and other miscellaneous fees monitored for compliance with applicable state laws, orders of the court, Commissioners court orders, and applicable fee schedules. - Care taken in recording all elements of the receipt correctly to the proper accounts. - Supervisor periodic review of assessments for appropriateness and completeness.			
Responsible Department or Organization:	District Clerk Criminal			
Management's Response:	☐ Agree	☐ Disagree	Respondent:	Tia Finney-Davenport Date: 2/27/2014



Comments:	The assessment of court costs, fines, filing fees, and or other miscellaneous fees will be formally monitored for compliance by court management starting 4/1/2014. The Criminal Operations Manager will meet with the Court Supervisor and Court Trainers to review training on assessments of fees, fines, and miscellaneous fees including the calculation of back time for defendants. Meetings will be held with the court clerks to reiterate the correct back time calculation and assessment process to coincide with the updating of the assessment procedures and the Criminal Courts written procedure manual. The Criminal Division has reached out to the DA's Civil Division to review the current fee tables and ensure that all fees are current according to the latest statutes. An initial meeting on this issue was completed in 12/2013 and follow-up meetings will be scheduled once all questionable fee schedules have been submitted to DA division. Upon DA's recommendations and District Clerk administration approval, fee schedules will be adjusted as needed and change management processes will be put in place and will assist with the future migration to ACMS software.			
Disposition:	<table border="1"><tr><td>☒ Audit Report</td><td>☐ Oral Comment</td><td>☐ Deleted From Consideration</td></tr></table>	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration
☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration		



Finding Number: 11-DC-02-04i
Date: April 19, 2012
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: TM

Finding:	Fee Assessments – FR Schedule A 100% ACL analysis/extract of 4,151 FR (Felony Reduced) schedule assessments created during fiscal years 2010 and 2011 revealed: • 133 (3.2%) cases with assessment or other errors including, but not limited to: • Five cases with fee code 32 (District Attorney Fee) for \$25 not assessed on reductions to Class A or B misdemeanors • 93 cases with fee code 77 (Consolidated State Court Costs) over-assessed (\$133 or \$83 versus \$40) on reductions to Class C misdemeanors. • Three cases with fee code 77 (Consolidated State Court Costs) over-assessed (\$133 versus \$83) on reductions to Class A or B misdemeanors • 2 cases with fee code 77 (Consolidated State Court Costs) under-assessed (\$83 versus \$133). Orders do not reflect reduction to misdemeanor offenses. • Seven cases with fee code 13 (State Drug and Intoxication Fee) for \$50 or \$60 not assessed on reductions to Class A or B misdemeanor drug offenses. • One case with fee code 13 (State Drug and Intoxication Fee) for \$60 assessed erroneously on reduction to assault charge • Ten cases with fee code 13 (State Drug and Intoxication Fee) for \$50 or \$60 assessed erroneously on reduction to Class C misdemeanor • Two cases with data on JI66 not accurately updated based on reduction information shown on orders • Three cases with fee code 96 (County Criminal Judicial Salary Fee) for \$15 assessed erroneously on cases heard by a District Court • Four cases with fee code 91 (DNA Fee) for \$50 not assessed on reductions to Class B misdemeanor indecent exposure cases. Fee code 91 is not available for selection from the FR schedule as a non-standard fee. • One case with full payment of court costs and fine even though case was dismissed and re-filed under another a case number • Two cases with fee code 81 (Graffiti Fee) for \$50 assessed erroneously on reduction to drug offense and criminal mischief FR schedule includes both fee code 81 (Graffiti Fee) and fee code 83 (Aerosol Fee) which are one in the same.
Workpaper Reference: (or other method by which finding was identified)	ACL analysis of CR10, CR20, and CR50 tables Email to Criminal Section Manager and Chief Deputy in April 2012 on preliminary findings.
Condition: (Describe the current condition)	When judgment is rendered, the court assesses the court costs and fine to each case. The court clerk enters the disposition information into JI66. The court clerks enter two letters in the disposition screen to indicate judgment type: "JG" – Judge; "JR" – Jury; "MG" –



	magistrate; and, "VG" – visiting judge. The court clerk enters the assessments onto CRAM (CR mainframe application). For reductions from Felony to Class A, B or C misdemeanors, court clerks use the FR schedule based on the reduced offense/offense code. CRAM assessments populate automatically depending on offense, offense schedule, offense code and date of offense. The FR schedule is configured only for reductions to Class A or B resulting in assessment errors if the reduction is to a Class C misdemeanor. Statutes require additional special assessments on certain offenses. Codes that are assessed manually within CRAM as applicable include: State Drug and Intoxication Fee, DNA Fee, Graffiti Fee, EMS Trauma Fee, Child Abuse Prevention Fund, warrant fees; court appointed attorney fees; jury fees; other miscellaneous fees; and, installment/time payment fees. Jail time served credit, community service credit, and probated/waived amounts are entered by the court clerks. When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the Criminal section manager (in conjunction with IT Services assistance in programming/mapping changes) will update the fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge's orders, Commissioners Court orders, Attorney General opinions, etc. Quality control processes should be implemented with ongoing review by management. System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments. In accordance with Local Government Code, Sec. 133.102. CONSOLIDATED FEES ON CONVICTION. (a) A person convicted of an offense shall pay as a court cost, in addition to all other costs: (1) \$133 on conviction of a felony; (2) \$83 on conviction of a Class A or Class B misdemeanor; or (3) \$40 on conviction of a nonjailable misdemeanor offense, including a criminal violation of a municipal ordinance, other than a conviction of an offense relating to a pedestrian or the parking of a motor vehicle. In accordance with Code of Criminal Procedure, Art. 102.0185. ADDITIONAL COSTS ATTENDANT TO INTOXICATION CONVICTIONS: EMERGENCY MEDICAL SERVICES, TRAUMA FACILITIES, AND TRAUMA CARE SYSTEMS. (a) In addition to the costs on conviction imposed by Articles 102.016 and 102.018, a person convicted of an offense under Chapter 49, Penal Code, except for Sections 49.02 and 49.031, shall pay \$100 on conviction of the offense. (b) Costs imposed under this article are imposed without regard to whether the defendant is



	placed on community supervision after being convicted of the offense or receives deferred disposition or deferred adjudication for the offense. In accordance with Code of Criminal Procedure, Art. 102.0186. ADDITIONAL COSTS ATTENDANT TO CERTAIN CHILD SEXUAL ASSAULT AND RELATED CONVICTIONS. (a) A person convicted of an offense under Section 21.02, 21.11, 22.011(a)(2), 22.021(a)(1)(B), 43.25, 43.251, or 43.26, Penal Code, shall pay \$100 on conviction of the offense. (b) Costs imposed under this article are imposed without regard to whether the defendant is placed on community supervision after being convicted of the offense or receives deferred adjudication for the offense. In accordance with Code of Criminal Procedure, Art. 102.0178. COSTS ATTENDANT TO CERTAIN INTOXICATION AND DRUG CONVICTIONS. (a) In addition to other costs on conviction imposed by this chapter, a person shall pay \$60 as a court cost on conviction of an offense punishable as a Class B misdemeanor or any higher category of offense under: (1) Chapter 49, Penal Code; or (2) Chapter 481, Health and Safety Code. In accordance with Code of Criminal, Art. 102.0171. COURT COSTS: JUVENILE DELINQUENCY PREVENTION FUNDS. (a) A defendant convicted of an offense under Section 28.08, Penal Code, in a county court, county court at law, or district court shall pay a \$50 juvenile delinquency prevention and graffiti eradication fee as a cost of court.
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of system edit to prevent assessment in excess of statutorily authorized amount Incomplete CRFE table set-up for FR schedule Lack of quality assurance controls Incomplete automation in the fee assessment process
Effect: (Describe or quantify any adverse effects)	Over-assessment and under-assessment of court costs to defendants Over or under distribution of various court costs to the State Incorrect or incomplete fee assessments
Recommendation: (Describe corrective action)	Assessment and payment posting procedures should include: - Assessment, collection, and prorating of court costs, fines, and fees monitored for compliance with applicable state laws including Code of Criminal Procedure Chapter 102 and Local Government Code Chapter 133, Judge's orders, Commissioners court orders, and applicable fee schedules based on the offense date, offense code, offense Class, and offense type for criminal offenses. - Care taken in recording all elements of the receipt correctly to the proper accounts. - Supervisor periodic review of assessments for appropriateness and completeness. FR schedule should be updated. System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS).



	Processing of financial transactions should reflect proper segregation of duties (e.g. cashier should be able to add additional charges, but not decrease or delete assessments).				
Responsible Department or Organization:	District Clerk Criminal				
Management's Response:	☐ Agree	☐ Disagree	Respondent:	Tia Finney-Davenport	Date: 2/27/2014
Comments:	The assessment of court costs, fines, filing fees, and or other miscellaneous fees will be formally monitored for compliance by court management starting 4/1/2014. The Criminal Operations Manager will meet with the Court Supervisor and Court Trainers to review training on assessments of fees, fines, and miscellaneous fees including the calculation of back time for defendants. Meetings will be held with the court clerks to reiterate the correct back time calculation and assessment process to coincide with the updating of the assessment procedures and the Criminal Courts written procedure manual. The Criminal Division has reached out to the DA's Civil Division to review the current fee tables and ensure that all fees are current according to the latest statutes. An initial meeting on this issue was completed in 12/2013 and follow-up meetings will be scheduled once all questionable fee schedules have been submitted to DA division. Upon DA's recommendations and District Clerk administration approval, fee schedules will be adjusted as needed and change management processes will be put in place and will assist with the future migration to ACMS software.				
Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration		



Finding Number: 11-DC-02-04j
Date: April 19, 2012
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: TM

Finding:	Fee Assessments – FRD Schedule A 100% ACL analysis/extract of 151 FRD (Felony Reduced DWI) schedule assessments created during fiscal years 2010 and 2011 revealed: 72 (47.68%) cases with assessment or other errors including, but not limited to: 71 cases with fee code 77 (Consolidated State Court Costs) under-assessed (\$17.50 versus \$60.50) on reductions to Class A or B misdemeanors. The \$43 difference per case was erroneously recorded to other State court costs. However, overall amounts remitted to the State are correct. - One case with fee code 77 (Consolidated State Court Costs) over-assessed (\$110.50 versus \$60.50) on reduction to Class A misdemeanor FRD schedule includes fee code 94 (non-disclosure fee) as an optional non-standard selection.
Workpaper Reference: (or other method by which finding was identified)	ACL analysis of CR10, CR20, and CR50 tables Email to Criminal Section Manager and Chief Deputy in April 2012 on preliminary findings.
Condition: (Describe the current condition)	When judgment is rendered, the court assesses the court costs and fine to each case. The court clerk enters the disposition information into JI66. The court clerks enter two letters in the disposition screen to indicate judgment type: “JG” – Judge; “JR” – Jury; “MG” – magistrate; and, “VG” – visiting judge. The court clerk enters the assessments onto CRAM (CR mainframe application). For DWI reductions from Felony to Class A or B misdemeanors, court clerks use the FRD schedule based on the reduced offense/offense code. CRAM assessments populate automatically depending on offense, offense schedule, offense code and date of offense. Statutes require additional special assessments on certain offenses. Codes that are assessed manually within CRAM as applicable include: State Drug and Intoxication Fee, EMS Trauma Fee, warrant fees; court appointed attorney fees; jury fees; other miscellaneous fees; and, installment/time payment fees. Jail time served credit, community service credit, and probated/waived amounts are entered by the court clerks. When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the Criminal section manager (in conjunction with IT Services assistance in programming/mapping changes) will update the fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge’s orders, Commissioners Court orders, Attorney General opinions, etc. Quality control processes should be implemented with ongoing review by management.



	System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments. In accordance with Local Government Code, Sec. 133.102. CONSOLIDATED FEES ON CONVICTION. (a) A person convicted of an offense shall pay as a court cost, in addition to all other costs: (1) \$133 on conviction of a felony; (2) \$83 on conviction of a Class A or Class B misdemeanor; or (3) \$40 on conviction of a nonjailable misdemeanor offense, including a criminal violation of a municipal ordinance, other than a conviction of an offense relating to a pedestrian or the parking of a motor vehicle. In accordance with Code of Criminal Procedure, Art. 102.0185. ADDITIONAL COSTS ATTENDANT TO INTOXICATION CONVICTIONS: EMERGENCY MEDICAL SERVICES, TRAUMA FACILITIES, AND TRAUMA CARE SYSTEMS. (a) In addition to the costs on conviction imposed by Articles 102.016 and 102.018, a person convicted of an offense under Chapter 49, Penal Code, except for Sections 49.02 and 49.031, shall pay \$100 on conviction of the offense. (b) Costs imposed under this article are imposed without regard to whether the defendant is placed on community supervision after being convicted of the offense or receives deferred disposition or deferred adjudication for the offense. In accordance with Code of Criminal Procedure, Art. 102.0178. COSTS ATTENDANT TO CERTAIN INTOXICATION AND DRUG CONVICTIONS. (a) In addition to other costs on conviction imposed by this chapter, a person shall pay \$60 as a court cost on conviction of an offense punishable as a Class B misdemeanor or any higher category of offense under: (1) Chapter 49, Penal Code; or (2) Chapter 481, Health and Safety Code.
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of system edit to prevent assessment in excess of statutorily authorized amount Incomplete CRFE table updates for FRD schedule when Consolidated Court Costs enacted effective January 1, 2004. Lack of quality assurance controls Incomplete automation in the fee assessment process
Effect: (Describe or quantify any adverse effects)	Over-assessment of court costs to defendant Incorrect fee assessments and incorrect reporting of collections by court costs category
Recommendation: (Describe corrective)	Assessment and payment posting procedures should include: • Assessment, collection, and prorating of court costs, fines, and fees monitored for



action)	compliance with applicable state laws including Code of Criminal Procedure Chapter 102 and Local Government Code Chapter 133, Judge's orders, Commissioners court orders, and applicable fee schedules based on the offense date, offense code, offense Class, and offense type for criminal offenses. • Care taken in recording all elements of the receipt correctly to the proper accounts. • Supervisor periodic review of assessments for appropriateness and completeness. • Creation of an assessment procedures manual with periodic training sessions provided to staff. FRD schedule should be updated. System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS). Processing of financial transactions should reflect proper segregation of duties (e.g. cashier should be able to add additional charges, but not decrease or delete assessments).			
Responsible Department or Organization:	District Clerk Criminal			
Management's Response:	☐ Agree	☐ Disagree	Respondent: Tia Finney-Davenport	Date: 2/27/2014
Comments:	The assessment of court costs, fines, filing fees, and or other miscellaneous fees will be formally monitored for compliance by court management starting 4/1/2014. The Criminal Operations Manager will meet with the Court Supervisor and Court Trainers to review training on assessments of fees, fines, and miscellaneous fees including the calculation of back time for defendants. Meetings will be held with the court clerks to reiterate the correct back time calculation and assessment process to coincide with the updating of the assessment procedures and the Criminal Courts written procedure manual. The Criminal Division has reached out to the DA's Civil Division to review the current fee tables and ensure that all fees are current according to the latest statutes. An initial meeting on this issue was completed in 12/2013 and follow-up meetings will be scheduled once all questionable fee schedules have been submitted to DA division. Upon DA's recommendations and District Clerk administration approval, fee schedules will be adjusted as needed and change management processes will be put in place and will assist with the future migration to ACMS software.			
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration			



Finding Number: 11-DC-02-04k
Date: April 19, 2012
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: TM

Finding:	Fee Assessments – FDW Schedule A 100% ACL analysis/extract of 1,361 FDW (Felony DWI) schedule assessments created during fiscal years 2010 and 2011 revealed: • 556 (40.85%) cases with assessment or other errors including, but not limited to: • 24 cases with fee code 77 (Consolidated State Court Costs) over-assessed (\$110.50 versus \$60.50) on reduction to Class A or B misdemeanors. Wrong schedule used. • Five cases with fee code 77 (Consolidated State Court Costs) under-assessed (\$57.50 versus \$60.50) on reduction to Class A or B misdemeanors. Wrong scheduled used. In addition, \$53 in court costs per case recorded for assessments to other fee codes (#14 for \$2, #16 for \$45, #79 for \$5, #80 for .50 cents, and #90 for .50 cents) not valid based on the offense date and reduction from felony to misdemeanor. \$50 in net over assessments per case. • 494 cases with fee code 77 (Consolidated State Court Costs) under-assessed (\$57.50 versus \$110.50). The \$53 difference per case was erroneously recorded to other State court costs (#14 for \$2, #16 for \$45, #79 for \$5, #80 for .50 cents, and #90 for .50 cents). Overall amount remitted to the State by the Treasurer was correct as these specific court costs are reported on the same line by offense date ranges without reference to court costs name. • One case for offense reduced to deadly conduct with court costs erroneously assessed using the FDW schedule versus the FR schedule. • Three cases with fee code 77 (Consolidated State Court Costs) over-assessed (\$57.50 versus \$17.50) on reduction to Class A or B misdemeanors. Wrong schedule used. • Three cases for offenses enhanced to aggravated assault bodily injury with splits for court costs in error including \$22.50 assessed for fee code 78 (County Breath Alcohol Testing) and \$100 for fee code 93 (EMS Trauma Fee). Wrong schedule used. • Thirty-nine cases without assessments for fee code 32 (District Attorney Fee) for \$25 on reductions to misdemeanor. Wrong schedule used. • Thirty-nine cases with assessments for fee code 65 (Courthouse Security Fee) for \$5 versus \$3 on reductions to misdemeanor. Wrong schedule used. • One case with fee code 32 (District Attorney Fee) for \$25 erroneously assessed. Case was not reduced to a misdemeanor offense. FDW schedule includes fee code 94 (non-disclosure fee) as an optional non-standard selection.
Workpaper Reference: (or other method by which finding was identified)	ACL analysis of CR10, CR20, and CR50 tables Email to Criminal Section Manager and Chief Deputy in April 2012 on preliminary findings.



Condition: (Describe the current condition)	When judgment is rendered, the court assesses the court costs and fine to each case. The court clerk enters the disposition information into JI66. The court clerks enter two letters in the disposition screen to indicate judgment type: "JG" – Judge; "JR" – Jury; "MG" – magistrate; and, "VG" – visiting judge. The court clerk enters the assessments onto CRAM (CR mainframe application). For DWI offenses, the court clerks use the FDW schedule based on the offense/offense code. When cases are reduced from felony to misdemeanor and/or to non-DWI offenses, court clerks frequently select the wrong court costs schedule. CRAM assessments populate automatically depending on offense, offense schedule, offense code and date of offense. Statutes require additional special assessments on certain offenses. Codes that are assessed manually within CRAM as applicable include: State Drug and Intoxication Fee, EMS Trauma Fee, warrant fees; court appointed attorney fees; jury fees; other miscellaneous fees; and, installment/time payment fees. Jail time served credit, community service credit, and probated/waived amounts are entered by the court clerks. When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the Criminal section manager (in conjunction with IT Services assistance in programming/mapping changes) will update the fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge's orders, Commissioners Court orders, Attorney General opinions, etc. Quality control processes should be implemented with ongoing review by management. System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments. In accordance with Local Government Code, Sec. 133.102. CONSOLIDATED FEES ON CONVICTION. (a) A person convicted of an offense shall pay as a court cost, in addition to all other costs: (1) \$133 on conviction of a felony; (2) \$83 on conviction of a Class A or Class B misdemeanor; or (3) \$40 on conviction of a nonjailable misdemeanor offense, including a criminal violation of a municipal ordinance, other than a conviction of an offense relating to a pedestrian or the parking of a motor vehicle. In accordance with Code of Criminal Procedure, Art. 102.0185. ADDITIONAL COSTS ATTENDANT TO INTOXICATION CONVICTIONS: EMERGENCY MEDICAL SERVICES, TRAUMA FACILITIES, AND TRAUMA CARE SYSTEMS. (a) In addition to the costs on conviction imposed by Articles 102.016 and 102.018, a person convicted of an offense under Chapter 49, Penal Code, except for Sections 49.02



	and 49.031, shall pay \$100 on conviction of the offense. (b) Costs imposed under this article are imposed without regard to whether the defendant is placed on community supervision after being convicted of the offense or receives deferred disposition or deferred adjudication for the offense. In accordance with Code of Criminal Procedure, Art. 102.0178. COSTS ATTENDANT TO CERTAIN INTOXICATION AND DRUG CONVICTIONS. (a) In addition to other costs on conviction imposed by this chapter, a person shall pay \$60 as a court cost on conviction of an offense punishable as a Class B misdemeanor or any higher category of offense under: (1) Chapter 49, Penal Code; or (2) Chapter 481, Health and Safety Code.				
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of system edit to prevent assessment in excess of statutorily authorized amount Incomplete CRFE table updates for FDW schedule when Consolidated Court Costs enacted effective January 1, 2004. Lack of quality assurance controls Incomplete automation in the fee assessment process				
Effect: (Describe or quantify any adverse effects)	Over-assessment of court costs to defendant disbursed to the State Incorrect fee assessments and incorrect reporting of collections by court costs category				
Recommendation: (Describe corrective action)	Assessment and payment posting procedures should include: - Assessment, collection, and prorating of court costs, fines, and fees monitored for compliance with applicable state laws including Code of Criminal Procedure Chapter 102 and Local Government Code Chapter 133, Judge's orders, Commissioners court orders, and applicable fee schedules based on the offense date, offense code, offense Class, and offense type for criminal offenses. - Care taken in recording all elements of the receipt correctly to the proper accounts. - Supervisor periodic review of assessments for appropriateness and completeness and affirm current/updated schedules used by clerks. FDW schedule should be updated. System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS). Processing of financial transactions should reflect proper segregation of duties (e.g. cashier should be able to add additional charges, but not decrease or delete assessments).				
Responsible Department or Organization:	District Clerk Criminal				
Management's Response:	☐ Agree	☐ Disagree	Respondent:	Tia Finney-Davenport	Date: 2/27/2014



Comments:	The assessment of court costs, fines, filing fees, and or other miscellaneous fees will be formally monitored for compliance by court management starting 4/1/2014. The Criminal Operations Manager will meet with the Court Supervisor and Court Trainers to review training on assessments of fees, fines, and miscellaneous fees including the calculation of back time for defendants. Meetings will be held with the court clerks to reiterate the correct back time calculation and assessment process to coincide with the updating of the assessment procedures and the Criminal Courts written procedure manual. The Criminal Division has reached out to the DA's Civil Division to review the current fee tables and ensure that all fees are current according to the latest statutes. An initial meeting on this issue was completed in 12/2013 and follow-up meetings will be scheduled once all questionable fee schedules have been submitted to DA division. Upon DA's recommendations and District Clerk administration approval, fee schedules will be adjusted as needed and change management processes will be put in place and will assist with the future migration to ACMS software.		
Disposition:	☒ Audit Report	☐ Oral Comment	☐ Deleted From Consideration



Finding Number: 11-DC-02-04L
Date: April 19, 2012
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: TM

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

A 100% ACL analysis/extract of 37,835 F- (Felony Regular) schedule assessments created during fiscal years 2010 and 2011 revealed:

- 3,528 (9.32%) cases with assessment or other errors including, but not limited to:
 - 3,089 cases with fee code 77 (Consolidated State Court Costs) over-assessed (\$133 versus \$83) on reduction to Class A or B misdemeanors. Wrong schedule used.
 - 20 cases with fee code 77 (State Court Costs pre-consolidation) over-assessed (\$80 versus \$40) on reduction to Class A or B misdemeanors. Wrong schedule used.
 - 20 cases with fee code 77 (Consolidated State Court Costs) over-assessed (\$133 versus \$40) on reduction to Class C misdemeanor. Wrong schedule used.
 - 3,131 cases without assessments for fee code 32 (District Attorney Fee) for \$25 on reductions to misdemeanor. Wrong schedule used.
 - 3,124 cases with assessments for fee code 65 (Courthouse Security Fee) for \$5 versus \$3 on reductions to misdemeanor. Wrong schedule used.
 - 55 cases with fee code 91 (DNA Fee) for \$250 assessed erroneously on reductions to non-applicable Class A, B, or C misdemeanor offenses. Wrong schedule used.
 - Three cases with fee code 91 (DNA Fee) for \$250 (versus \$50) over-assessed on reduction to Class B misdemeanor. Wrong schedule used.
 - Two cases with fee code 13 (Drug and Intoxication Fee) for \$60 assessed erroneously on reductions to Class C misdemeanors. Wrong schedule used.
 - Three cases with fee code 83 (Aerosol Fee) for \$50 assessed erroneously on unrelated offenses.
 - One case with fee code 81 (Graffiti Fee) for \$25 assessed erroneously on a drug offense.
 - One case with fee code 81 (Graffiti Fee) for \$1,500 assessed in error. The assessment should be for fee code 61 (Fine).
 - 62 cases without assessment of fee code 13 (Drug and Intoxication Fee) for \$60 on drug offenses including reductions to Class A or B misdemeanor.
 - Two cases without assessment of fee code 13 (Drug and Intoxication Fee) for \$50 on drug offenses.
 - One case without assessment of fee code 34 (Jury Fee) for \$20.
 - 67 cases without assessment of fee code 91 (DNA Fee) for \$250 on burglary of habitation offenses with intent to commit felony.
 - One case without assessment of fee code 91 (DNA Fee) for \$50 on reduction to Class B misdemeanor indecent exposure offense.
 - 41 cases without assessment of fee code 91 (DNA Fee) for \$250 on applicable offenses.
 - 40 cases without assessment of fee code 09 (Child Abuse Prevention Fund) for \$100 on applicable offenses.



	21 cases with fee code 09 (Child Abuse Prevention Fund) for \$100 assessed erroneously on non-applicable offense reductions. Wrong schedule used.
Workpaper Reference: (or other method by which finding was identified)	ACL analysis of CR10, CR20, and CR50 tables Email to Criminal Section Manager and Chief Deputy in April 2012 on preliminary findings.
Condition: (Describe the current condition)	When judgment is rendered, the court assesses the court costs and fine to each case. The court clerk enters the disposition information into JI66. The court clerks enter two letters in the disposition screen to indicate judgment type: "JG" – Judge; "JR" – Jury; "MG" – magistrate; and, "VG" – visiting judge. The court clerk enters the assessments onto CRAM (CR mainframe application). The court clerks use the F- schedule for the majority of offenses based on the offense/offense code. When cases are reduced from felony to misdemeanor offenses, court clerks frequently select the wrong court costs schedule. CRAM assessments populate automatically depending on offense, offense schedule, offense code and date of offense. Schedules in the CRFE tables contain errors in effective and end dates of various fee codes. Statutes require additional special assessments on certain offenses. Codes that are assessed manually within CRAM on the F- schedule as applicable include: State Drug and Intoxication Fee, DNA Fee, Graffiti Fee, EMS Trauma Fee, Child Abuse Prevention Fund, warrant fees; court appointed attorney fees; jury fees; other miscellaneous fees; and, installment/time payment fees. Jail time served credit, community service credit, and probated/waived amounts are entered by the court clerks. When the state legislature increases, decreases, or repeals an existing court costs or adds a new court cost, the Criminal section manager (in conjunction with IT Services assistance in programming/mapping changes) will update the fee schedules in the CRAM system (CRFE table by offense schedule).
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge's orders, Commissioners Court orders, Attorney General opinions, etc. Quality control processes should be implemented with ongoing review by management. System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments. In accordance with Local Government Code, Sec. 133.102. CONSOLIDATED FEES ON CONVICTION. (a) A person convicted of an offense shall pay as a court cost, in addition to all other costs: (1) \$133 on conviction of a felony; (2) \$83 on conviction of a Class A or Class B misdemeanor; or



(3) \$40 on conviction of a nonjailable misdemeanor offense, including a criminal violation of a municipal ordinance, other than a conviction of an offense relating to a pedestrian or the parking of a motor vehicle.

In accordance with Code of Criminal Procedure, Art. 102.0185. ADDITIONAL COSTS ATTENDANT TO INTOXICATION CONVICTIONS: EMERGENCY MEDICAL SERVICES, TRAUMA FACILITIES, AND TRAUMA CARE SYSTEMS.

(a) In addition to the costs on conviction imposed by Articles 102.016 and 102.018, a person convicted of an offense under Chapter 49, Penal Code, except for Sections 49.02 and 49.031, shall pay \$100 on conviction of the offense.

(b) Costs imposed under this article are imposed without regard to whether the defendant is placed on community supervision after being convicted of the offense or receives deferred disposition or deferred adjudication for the offense.

In accordance with Code of Criminal Procedure, Art. 102.0178. COSTS ATTENDANT TO CERTAIN INTOXICATION AND DRUG CONVICTIONS. (a) In addition to other costs on conviction imposed by this chapter, a person shall pay \$60 as a court cost on conviction of an offense punishable as a Class B misdemeanor or any higher category of offense under:

- (1) Chapter 49, Penal Code; or
- (2) Chapter 481, Health and Safety Code.

In accordance with Code of Criminal Procedure, Art. 102.0186. ADDITIONAL COSTS ATTENDANT TO CERTAIN CHILD SEXUAL ASSAULT AND RELATED CONVICTIONS.

(a) A person convicted of an offense under Section 21.02, 21.11, 22.011(a)(2), 22.021(a)(1)(B), 43.25, 43.251, or 43.26, Penal Code, shall pay \$100 on conviction of the offense.

(b) Costs imposed under this article are imposed without regard to whether the defendant is placed on community supervision after being convicted of the offense or receives deferred adjudication for the offense.

In accordance with Code of Criminal, Art. 102.0171. COURT COSTS: JUVENILE DELINQUENCY PREVENTION FUNDS. (a) A defendant convicted of an offense under Section 28.08, Penal Code, in a county court, county court at law, or district court shall pay a \$50 juvenile delinquency prevention and graffiti eradication fee as a cost of court.

In accordance with Code of Criminal Procedure, Art. 102.020. COSTS RELATED TO DNA TESTING. (a) A person shall pay as a cost of court:

- (1) \$250 on conviction of an offense listed in Section 411.1471(a)(1), Government Code;
- (2) \$50 on conviction of an offense listed in Section 411.1471(a)(3) of that code; or
- (3) \$34 on placement of the person on community supervision, including deferred adjudication community supervision, if the person is required to submit a DNA sample under Section 11(j), Article 42.12.

(b) The court shall assess and make a reasonable effort to collect the cost due under this



	article whether or not any other court cost is assessed or collected. In accordance with Code of Criminal Procedure, Art. 102.008. FEES FOR SERVICES OF PROSECUTORS. (a) Except as provided by Subsection (b), a defendant convicted of a misdemeanor or a gambling offense shall pay a fee of \$25 for the trying of the case by the district or county attorney. If the court appoints an attorney to represent the state in the absence of the district or county attorney, the appointed attorney is entitled to the fee otherwise due. (b) No fee for the trying of a case may be charged against a defendant prosecuted in a justice court for violation of a penal statute or of the Uniform Act Regulating Traffic on Highways.
Cause: (Describe the cause of the condition if possible)	Clerical error Lack of system edit to prevent assessment in excess of statutorily authorized amount CRFE table errors including incomplete CRFE table updates for F- schedule when Consolidated Court Costs enacted effective January 1, 2004. Inadequate quality assurance controls Incomplete automation in the fee assessment process including for assessments for offense charge reductions.
Effect: (Describe or quantify any adverse effects)	Over-assessment and under-assessment of court costs to defendants Over or under distribution of various court costs to the County or State Incorrect or incomplete fee assessments Inaccurate receivable records.
Recommendation: (Describe corrective action)	Assessment and payment posting procedures should include: • Assessment, collection, and prorating of court costs, fines, and fees monitored for compliance with applicable state laws including Code of Criminal Procedure Chapter 102 and Local Government Code Chapter 133, Judge's orders, Commissioners court orders, and applicable fee schedules based on the offense date, offense code, offense Class, and offense type for criminal offenses. • Care taken in recording all elements of the assessments and receipt correctly to the proper accounts. • Supervisor periodic review of assessments for appropriateness and completeness and affirm updated schedules used by clerks. • Staff should be provided additional training on the assessment process. Corrections (within statutory guidelines) should be processed for assessment errors including refunds issued as appropriate and adjustments reported to the County Treasurer for inclusion on the next State quarterly report. F- schedule should be updated. System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS). Processing of financial transactions should reflect proper segregation of duties (e.g. cashier should be able to add additional charges, but not decrease or delete assessments).



Responsible Department or Organization:	District Clerk Criminal				
Management's Response:	☐ Agree	☐ Disagree	Respondent:	Tia Finney-Davenport	Date: 2/27/2014
Comments:	The assessment of court costs, fines, filing fees, and or other miscellaneous fees will be formally monitored for compliance by court management starting 4/1/2014. The Criminal Operations Manager will meet with the Court Supervisor and Court Trainers to review training on assessments of fees, fines, and miscellaneous fees including the calculation of back time for defendants. Meetings will be held with the court clerks to reiterate the correct back time calculation and assessment process to coincide with the updating of the assessment procedures and the Criminal Courts written procedure manual. The Criminal Division has reached out to the DA's Civil Division to review the current fee tables and ensure that all fees are current according to the latest statutes. An initial meeting on this issue was completed in 12/2013 and follow-up meetings will be scheduled once all questionable fee schedules have been submitted to DA division. Upon DA's recommendations and District Clerk administration approval, fee schedules will be adjusted as needed and change management processes will be put in place and will assist with the future migration to ACMS software.				
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration				



Finding Number: 11-DC-02-04m
Date: April 19, 2012
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: TM

Finding:	Fee Assessments – CV Schedule A review of the CV (Civil Protective Order) schedule assessments created during fiscal years 2010 and 2011 revealed: • Standard filing fees are not assessed on the case when costs are ordered against the respondent by the Judge. Limited court costs and fees assessed include: • \$10 Records Preservation Fee • \$5 District Clerk Archive Fee • Varying District Attorney fee as ordered • \$5 State Indigent Fee • \$75 Constable Service Fee per paper served • \$16 District Clerk Protective Order Fee • \$15 Facility Improvement Fee
Workpaper Reference: (or other method by which finding was identified)	ACL analysis of CR10, CR20, and CR50 tables Email to Criminal Section Manager March 2012.
Condition: (Describe the current condition)	Applicants may petition the court for issuance of a protective order. The application does not <u>require</u> the applicant to pay a filing fee. Fees can only be collected from the respondent if ordered by the Judge. Limited CRAM assessments exist for the CV schedule including limited fee codes that can be assessed manually within CRAM. The fee schedules in the CRAM system (CRFE table by filing date range) are routinely updated by the Criminal section manager (in conjunction with IT Services assistance in programming/mapping changes) when the state legislature (or Commissioners Court if fees allowable within a range) increases, decreases, or repeals an existing court costs or adds a new court cost.
Criteria: (Describe the optimal condition)	Court costs, fines, and fees should be assessed against the respondent and collected in compliance with applicable state laws, Commissioners Court orders, Attorney General opinions, etc. when ordered by the Judge. Quality control processes should be implemented with ongoing review by management. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments. According to Family Code, Sec. 81.002. NO FEE FOR APPLICANT. An applicant for a protective order or an attorney representing an applicant may not be assessed a fee, cost, charge, or expense by a district or county clerk of the court or a sheriff, constable, or other public official or employee in connection with the filing, serving, or entering of a



protective order or for any other service described by this subsection, including:

- (1) a fee to dismiss, modify, or withdraw a protective order;
- (2) a fee for certifying copies;
- (3) a fee for comparing copies to originals;
- (4) a court reporter fee;
- (5) a judicial fund fee;
- (6) a fee for any other service related to a protective order; or
- (7) a fee to transfer a protective order.

According to Family Code, Sec. 81.003. FEES AND COSTS PAID BY PARTY FOUND TO HAVE COMMITTED FAMILY VIOLENCE. (a) Except on a showing of good cause or of the indigence of a party found to have committed family violence, the court shall require in a protective order that the party against whom the order is rendered pay the \$16 protective order fee, the standard fees charged by the clerk of the court in a general civil proceeding for the cost of serving the order, the costs of court, and all other fees, charges, or expenses incurred in connection with the protective order.

(b) The court may order a party against whom an agreed protective order is rendered under Section 85.005 to pay the fees required in Subsection (a).

According to Family Code, Sec. 81.005. ATTORNEY'S FEES. (a) The court may assess reasonable attorney's fees against the party found to have committed family violence or a party against whom an agreed protective order is rendered under Section 85.005 as compensation for the services of a private or prosecuting attorney or an attorney employed by the Department of Family and Protective Services.

(b) In setting the amount of attorney's fees, the court shall consider the income and ability to pay of the person against whom the fee is assessed.

Commissioners Court Order No. 2009-1632 dated September 8, 2009 authorized collection of \$5 District Clerk Technology Fund / Archive fee effective immediately. Government Code 51.607 delayed imposition of the fee until January 1, 2010

According to Government Code, Sec. 51.305. DISTRICT COURT RECORDS TECHNOLOGY FUND.

(b) The commissioners court of a county may adopt a district court records archive fee of not more than \$5 for the filing of a suit, including an appeal from an inferior court, or a cross-action, counterclaim, intervention, contempt action, motion for new trial, or third-party petition, in a district court in the county as part of the county's annual budget. The fee must be set and itemized in the county's budget as part of the budget preparation process and must be approved in a public meeting. The fee is for preservation and restoration services performed in connection with maintaining a district court records archive.

According to Government Code, Sec. 103.0212. ADDITIONAL FEES AND COSTS IN CRIMINAL OR CIVIL CASES: FAMILY CODE. An accused or defendant, or a party to a civil suit, as applicable, shall pay the following fees and costs under the Family Code if



ordered by the court or otherwise required:

(1) in family matters:

(F) protective order fee (Sec. 81.003, Family Code) . . . \$16;

According to Government Code, Sec. 51.708. ADDITIONAL FILING FEE FOR CIVIL CASES IN CERTAIN COURTS. (a) In addition to all other fees authorized or required by other law, the clerk of a county court, statutory county court, or district court shall collect a filing fee of not more than \$10 in each civil case filed in the court to be used for court record preservation for the courts in the county.

According to Local Government Code, Sec. 133.152. ADDITIONAL FILING FEES FOR CERTAIN ACTIONS AND PROCEEDINGS IN DISTRICT COURT FOR BASIC CIVIL LEGAL SERVICES FOR INDIGENTS. (a) In addition to other fees collected under Section 133.151(a) or otherwise authorized or required by law, the clerk of a district court shall collect the following fees on the filing of any civil action or proceeding requiring a filing fee, including an appeal, and on the filing of any counterclaim, cross-action, intervention, interpleader, or third-party action requiring a filing fee:

(1) \$5 in family law cases and proceedings as defined by Section 25.0002, Government Code; and

(2) \$10 in any case other than a case described by Subdivision (1).

According to Government Code, Sec. 51.705. ADDITIONAL FILING FEE FOR DALLAS COUNTY CIVIL COURTS. (a) In this section, "Dallas County civil court" means a district court, including a family district court, a probate court, a county court at law, or a justice court in Dallas County. The term does not include a small claims court.

(b) In addition to all other fees authorized or required by other law, the clerk of a Dallas County civil court shall collect a filing fee of not more than \$15 (Commissioners Court Order No. 2001-1380 established the fee at \$15) in each civil case filed in the court to be used for the construction, renovation, or improvement of the facilities that house the Dallas County civil courts.

(c) Court fees due under this section shall be collected in the same manner as other fees, fines, or costs are collected in the case.

According to Local Government Code, Sec. 118.131. FEES SET BY COMMISSIONERS COURT. (a) The commissioners court of a county may set reasonable fees to be charged for services by the offices of the sheriff and constables.

(i) The commissioners court may not assess an applicant a fee in connection with the filing, serving, or entering of a protective order. A fee may not be charged to an applicant to dismiss, modify, or withdraw a protective order.

According to Government Code, Sec. 22.2061. APPELLATE JUDICIAL SYSTEM. (a) The commissioners court of each county in the Fifth Court of Appeals District, by order entered in its minutes, shall establish an appellate judicial system to:

(b) To fund the system, the commissioners court shall set a court costs fee of not more than \$5 for each civil suit filed in county court, county court at law, probate court, or



district court in the county.

(c) The court costs fee does not apply to a suit filed by the County or to a suit for delinquent taxes.

(d) The court costs fee shall be taxed, collected, and paid as other court costs in a suit. The clerk of the court shall collect the court costs fee set under this section and pay it to the county officer who performs the county treasurer's functions.

According to Government Code, Sec. 51.317. FEES DUE AT FILING. (a) The district clerk shall collect at the time the suit or action is filed the fees provided by Subsections (b) and (b-1) for services performed by the clerk.

(b) The fees are:

(1) except as provided by Subsection (b-1), for filing a suit, including an appeal from an inferior court, \$50;

(2) for filing a cross-action, counterclaim, intervention, contempt action, motion for new trial, or third-party petition, \$15;

(3) for issuing a citation or other writ or process not otherwise provided for, including one copy, when requested at the time a suit or action is filed, \$8;

(4) for records management and preservation, \$10; and

(5) in addition to the other fees imposed under this section, for filing a suit, including an appeal from an inferior court, or a cross-action, counterclaim, intervention, contempt action, motion for new trial, or third-party petition, the amount adopted by the county commissioners court, not to exceed \$5, for court records archiving.

(c) The district clerk, after collecting a fee under Subsection (b)(4), shall pay the fee to the county treasurer, or to an official who discharges the duties commonly delegated to the county treasurer, for deposit as follows:

(1) \$5 to the county records management and preservation fund for records management and preservation, including automation, in various county offices; and

(2) \$5 to the district clerk records management and preservation fund for records management and preservation services performed by the district clerk when a case or document is filed in the records office of the district clerk.

According to Local Government Code, Sec. 291.008. FEE FOR SECURITY. (a) The commissioners court may set a fee not to exceed \$5 (Commissioners Court Order No. 93-1227 established the fee at \$5) to be collected at the time of filing in each civil case filed in a county court, county court at law, or district court which shall be taxed as other costs. The county is not liable for the costs.

(b) In any civil case brought by the state or a political subdivision of the state in a county court, county court at law, or district court in a county in which the commissioners court has adopted a fee under Subsection (a) of this section in which the state or political subdivision is the prevailing party, the amount of that fee shall be taxed and collected as a cost of court against each nonprevailing party.

(c) The clerks of the respective courts shall collect the costs established by Subsections (a) and (b) of this section.

(d) If a commissioners court sets a security fee under Subsection (a) of this section, the county and district clerks shall collect a fee of \$1 for filing any document not subject to the



	security fee. The county is not liable for the costs. The county or district clerk, as appropriate, shall collect this fee. According to Government Code, Sec. 51.601. COURT REPORTER SERVICE FEE. (a) The clerk of each court that has an official court reporter shall collect a court reporter service fee of \$15 as a court cost in each civil case filed with the clerk to maintain a court reporter who is available for assignment in the court. (e) This section does not apply to an action brought to collect delinquent taxes. According to Local Government Code, Sec. 133.151. CONSOLIDATED CIVIL FEE ON FILING A CIVIL SUIT IN DISTRICT COURT. (a) In addition to each fee collected under Section 51.317(b)(1), Government Code, the clerk of a district court shall collect the following fees on the filing of any civil suit: (1) \$45 for family law cases and proceedings as defined by Section 25.0002, Government Code; and (2) \$50 for any case other than a case described by Subdivision (1). According to Local Government Code, Sec. 133.154. ADDITIONAL FILING FEE IN DISTRICT COURT, STATUTORY COUNTY COURT, OR COUNTY COURT FOR SUPPORT OF JUDICIARY. (a) In addition to other fees authorized or required by law, the clerk of a district court, statutory county court, or county court shall collect a fee of \$42 on the filing of any civil suit to be used for court-related purposes for the support of the judiciary. According to Local Government Code, Sec. 323.023. LAW LIBRARY FUND. (a) A sum set by the commissioners court not to exceed \$35 shall be taxed, collected, and paid as other costs in each civil case filed in a county or district court, except suits for delinquent taxes. The county is not liable for the costs. (Commissioners Court increased the Law Library Fee to \$20 effective 8/1/2011 on Court Order 2011-1043.)
Cause: (Describe the cause of the condition if possible)	Incomplete legal direction
Effect: (Describe or quantify any adverse effects)	Possible loss of County and State revenue
Recommendation: (Describe corrective action)	Assessment and payment posting procedures should include: • Assessments and collections of filing fees and other miscellaneous fees monitored for compliance with applicable state laws, attorney general opinions, judicial orders, Commissioners court orders, and applicable fee schedules. • Care taken in recording all elements of the receipt correctly to the proper accounts. • Supervisor periodic review of assessments for compliance and completeness. District Attorney opinion should be requested regarding specificity of assessing other court costs against the respondent in compliance with court order.



Responsible Department or Organization:	District Clerk Criminal				
Management's Response:	☐ Agree	☐ Disagree	Respondent:	Tia Finney-Davenport	Date: 2/27/2014
Comments:	The assessment of court costs, fines, filing fees, and or other miscellaneous fees will be formally monitored for compliance by court management starting 4/1/2014. The Criminal Operations Manager will meet with the Court Supervisor and Court Trainers to review training on assessments of fees, fines, and miscellaneous fees including the calculation of back time for defendants. Meetings will be held with the court clerks to reiterate the correct back time calculation and assessment process to coincide with the updating of the assessment procedures and the Criminal Courts written procedure manual. The Criminal Division has reached out to the DA's Civil Division to review the current fee tables and ensure that all fees are current according to the latest statutes. An initial meeting on this issue was completed in 12/2013 and follow-up meetings will be scheduled once all questionable fee schedules have been submitted to DA division. Upon DA's recommendations and District Clerk administration approval, fee schedules will be adjusted as needed and change management processes will be put in place and will assist with the future migration to ACMS software.				
Disposition:	☒ Audit Report		☐ Oral Comment	☐ Deleted From Consideration	



Finding Number: 11-DC-02-04n
Date: April 19, 2012
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: TM

Finding:	Fee Assessments – FB Schedule A review of the FB (Felony Bond) schedule assessments created during fiscal years 2010 and 2011 revealed: - Standard filing fees not assessed on the case when costs are ordered against the defendant/surety by the Judge. Limited court costs and fees assessed include: \$16 Clerk Fees for issuance (Code 31) \$15 Court Reporter Fee (Code 33) – not flagged as a standard cost on the schedule \$70 Sheriff Service Fee (Code 35) per paper served (District Clerk did not update to \$75 until September 1, 2011 even increase was effective January 1, 2011) \$20 Law Library Fee (Code 36) (Increase effective August 1, 2011. Prior fee was \$15) – standard \$15 Dispute Mediation Fee (Code 55) – not flagged as a standard cost on the schedule \$5 Records Management and Preservation Fee (Code 66) – not flagged as a standard cost on the schedule \$5 Records Management Fee (Code 95) – not flagged as a standard cost on the schedule Status: Effective September 1, 2011, additional fees were added or reinstated to the FB schedule: \$50 Clerk Fee (Code 31) – not flagged as a standard cost on the schedule \$8 Clerk's Fee Miscellaneous (Code 50) - standard \$5 Appellate Fee (Code 52) – standard \$50 State Judicial Salary Fee (Code 53) – standard \$10 Records Preservation Fee (Code 58) – standard \$5 District Clerk Archive Fee (Code 59) – standard \$5 Courthouse Security Fee (Code 65) – standard \$10 State Indigent Fee (Code 85) – standard - Costs not reinstated but authorized per District Attorney (DA) opinion include: \$42 State Judicial Support Fee (Code 7) \$15 Facility Improvement Fee (Code 97) not reinstated at the direction of the District Clerk - Instances of incomplete assessments for fee codes not flagged with an 'X' on the standard schedule - Court costs not assessed by Bond Forfeiture section when cash bonds forfeited even though orders state "together with all costs of this suit" Refer to separate Bail Bond Receivables report issued September 13, 2011 for additional
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	findings including various receivable errors.
Workpaper Reference: (or other method by which finding was identified)	ACL analysis of CR10, CR20, and CR50 tables Statutes and District Attorney opinions Bail Bond Receivables report issued on September 13, 2011 and released on December 19, 2011.
Condition: (Describe the current condition)	Defendants that fail to appear for court hearings pursuant to conditions of bond for release from jail, are subject to re-incarceration. Judgment NISI is entered by the court and recorded to AIS by the court clerk. Clerk issues a scire facias (citation) for service to the surety and/or defendant. Arrest warrant is issued for the defendant. If the surety and/or defendant do not answer within the 20 day period following the 1st Monday after issuance, a final judgment default for the State is granted by the court and recorded to AIS by the court clerk. (If the surety or defendant provides an answer, a hearing is scheduled for judgment to be determined by the court) Bond forfeiture clerk records assessments for the court costs from the FB schedule (court costs flagged as standard are automatically populated, however, other court costs are inconsistently manually selected) and/or bond forfeiture fine to the CR mainframe system. If payment is not received from the surety or defendant, the bond forfeiture clerk issues a writ of execution to the Sheriff for payment of the bond forfeiture. A motion for new trial may be filed within 30 days after final judgment. A bill of review may be requested for up to two years following the final judgment date. Surety has a 270 day period for the defendant to be incarcerated and remittitur (return) of the bond forfeiture fine amount to the surety subject to bond forfeiture interest and court costs paid. When a remittitur occurs, the bond forfeiture section will subject a request to the Trust and Accounting section to process a refund of previously paid amounts. Surety and/or defendant also have the right to appeal judgments entered by the court. The fee schedules in the CRAM system (CRFE table by filing date range) are routinely updated by the Criminal section manager (in conjunction with IT Services assistance in programming/mapping changes) when the state legislature (or Commissioners Court if fees allowable within a range) increases, decreases, or repeals an existing court costs or adds a new court cost.
Criteria: (Describe the optimal condition)	Court costs, bond forfeiture fines, and fees should be assessed against the defendant/surety and collected in compliance with applicable state laws including Code of Criminal Procedure, Chapters 17 and 22, and Occupations Code Chapter 1704, Commissioners Court orders, Attorney General opinions, District Attorney opinions, etc. when ordered by the Judge. Quality control processes should be implemented with ongoing review by management. Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments. Commissioners Court Order No. 2009-1632 dated September 8, 2009 authorized collection of \$5 District Clerk Technology Fund / Archive fee effective immediately. Government Code 51.607 delayed imposition of the fee until January 1, 2010



According to Government Code, Sec. 51.305. DISTRICT COURT RECORDS TECHNOLOGY FUND.

(b) The commissioners court of a county may adopt a district court records archive fee of not more than \$5 for the filing of a suit, including an appeal from an inferior court, or a cross-action, counterclaim, intervention, contempt action, motion for new trial, or third-party petition, in a district court in the county as part of the county's annual budget. The fee must be set and itemized in the county's budget as part of the budget preparation process and must be approved in a public meeting. The fee is for preservation and restoration services performed in connection with maintaining a district court records archive.

According to Government Code, Sec. 51.708. ADDITIONAL FILING FEE FOR CIVIL CASES IN CERTAIN COURTS. (a) In addition to all other fees authorized or required by other law, the clerk of a county court, statutory county court, or district court shall collect a filing fee of not more than \$10 in each civil case filed in the court to be used for court record preservation for the courts in the county.

According to Local Government Code, Sec. 133.152. ADDITIONAL FILING FEES FOR CERTAIN ACTIONS AND PROCEEDINGS IN DISTRICT COURT FOR BASIC CIVIL LEGAL SERVICES FOR INDIGENTS. (a) In addition to other fees collected under Section 133.151(a) or otherwise authorized or required by law, the clerk of a district court shall collect the following fees on the filing of any civil action or proceeding requiring a filing fee, including an appeal, and on the filing of any counterclaim, cross-action, intervention, interpleader, or third-party action requiring a filing fee:
(2) \$10 in any case other than a case described by Subdivision (1).

According to Government Code, Sec. 51.705. ADDITIONAL FILING FEE FOR DALLAS COUNTY CIVIL COURTS. (a) In this section, "Dallas County civil court" means a district court, including a family district court, a probate court, a county court at law, or a justice court in Dallas County. The term does not include a small claims court.
(b) In addition to all other fees authorized or required by other law, the clerk of a Dallas County civil court shall collect a filing fee of not more than \$15 (Commissioners Court Order No. 2001-1380 established the fee at \$15) in each civil case filed in the court to be used for the construction, renovation, or improvement of the facilities that house the Dallas County civil courts.
(c) Court fees due under this section shall be collected in the same manner as other fees, fines, or costs are collected in the case.

According to Local Government Code, Sec. 118.131. FEES SET BY COMMISSIONERS COURT. (a) The commissioners court of a county may set reasonable fees to be charged for services by the offices of the sheriff and constables.
(i) The commissioners court may not assess an applicant a fee in connection with the filing, serving, or entering of a protective order. A fee may not be charged to an applicant to dismiss, modify, or withdraw a protective order.



According to Government Code, Sec. 22.2061. APPELLATE JUDICIAL SYSTEM. (a) The commissioners court of each county in the Fifth Court of Appeals District, by order entered in its minutes, shall establish an appellate judicial system to:

(b) To fund the system, the commissioners court shall set a court costs fee of not more than \$5 for each civil suit filed in county court, county court at law, probate court, or district court in the county.

(c) The court costs fee does not apply to a suit filed by the County or to a suit for delinquent taxes.

(d) The court costs fee shall be taxed, collected, and paid as other court costs in a suit. The clerk of the court shall collect the court costs fee set under this section and pay it to the county officer who performs the county treasurer's functions.

According to Government Code, Sec. 51.317. FEES DUE AT FILING. (a) The district clerk shall collect at the time the suit or action is filed the fees provided by Subsections (b) and (b-1) for services performed by the clerk.

(b) The fees are:

- (1) except as provided by Subsection (b-1), for filing a suit, including an appeal from an inferior court, \$50;
- (2) for filing a cross-action, counterclaim, intervention, contempt action, motion for new trial, or third-party petition, \$15;
- (3) for issuing a citation or other writ or process not otherwise provided for, including one copy, when requested at the time a suit or action is filed, \$8;
- (4) for records management and preservation, \$10; and
- (5) in addition to the other fees imposed under this section, for filing a suit, including an appeal from an inferior court, or a cross-action, counterclaim, intervention, contempt action, motion for new trial, or third-party petition, the amount adopted by the county commissioners court, not to exceed \$5, for court records archiving.

(c) The district clerk, after collecting a fee under Subsection (b)(4), shall pay the fee to the county treasurer, or to an official who discharges the duties commonly delegated to the county treasurer, for deposit as follows:

- (1) \$5 to the county records management and preservation fund for records management and preservation, including automation, in various county offices; and
- (2) \$5 to the district clerk records management and preservation fund for records management and preservation services performed by the district clerk when a case or document is filed in the records office of the district clerk.

According to Local Government Code, Sec. 291.008. FEE FOR SECURITY. (a) The commissioners court may set a fee not to exceed \$5 (Commissioners Court Order No. 93-1227 established the fee at \$5) to be collected at the time of filing in each civil case filed in a county court, county court at law, or district court which shall be taxed as other costs. The county is not liable for the costs.

(b) In any civil case brought by the state or a political subdivision of the state in a county court, county court at law, or district court in a county in which the commissioners court has adopted a fee under Subsection (a) of this section in which the state or political subdivision is the prevailing party, the amount of that fee shall be taxed and collected as a cost of court against each nonprevailing party.



	(c) The clerks of the respective courts shall collect the costs established by Subsections (a) and (b) of this section. (d) If a commissioners court sets a security fee under Subsection (a) of this section, the county and district clerks shall collect a fee of \$1 for filing any document not subject to the security fee. The county is not liable for the costs. The county or district clerk, as appropriate, shall collect this fee. According to Government Code, Sec. 51.601. COURT REPORTER SERVICE FEE. (a) The clerk of each court that has an official court reporter shall collect a court reporter service fee of \$15 as a court cost in each civil case filed with the clerk to maintain a court reporter who is available for assignment in the court. (e) This section does not apply to an action brought to collect delinquent taxes. According to Local Government Code, Sec. 133.151. CONSOLIDATED CIVIL FEE ON FILING A CIVIL SUIT IN DISTRICT COURT. (a) In addition to each fee collected under Section 51.317(b)(1), Government Code, the clerk of a district court shall collect the following fees on the filing of any civil suit: (2) \$50 for any case other than a case described by Subdivision (1). According to Local Government Code, Sec. 133.154. ADDITIONAL FILING FEE IN DISTRICT COURT, STATUTORY COUNTY COURT, OR COUNTY COURT FOR SUPPORT OF JUDICIARY. (a) In addition to other fees authorized or required by law, the clerk of a district court, statutory county court, or county court shall collect a fee of \$42 on the filing of any civil suit to be used for court-related purposes for the support of the judiciary. According to Local Government Code, Sec. 323.023. LAW LIBRARY FUND. (a) A sum set by the commissioners court not to exceed \$35 shall be taxed, collected, and paid as other costs in each civil case filed in a county or district court, except suits for delinquent taxes. The county is not liable for the costs. (Commissioners Court increased the Law Library Fee to \$20 effective 8/1/2011 on Court Order 2011-1043.)
Cause: (Describe the cause of the condition if possible)	Clerical error Inadequate quality assurance controls Management decision Schedules not updated
Effect: (Describe or quantify any adverse effects)	Possible loss of County and State revenue Receivables at bond forfeiture case level over or understated
Recommendation: (Describe corrective action)	Assessment and payment posting procedures should include: • Assessments and collections of filing fees and other miscellaneous fees monitored for compliance with applicable state laws, attorney general opinions, DA opinions, judicial orders, Commissioners court orders, and applicable fee schedules. • Other fees within the FB schedule standardized as appropriate. • Care taken in recording all elements of the assessments correctly to the proper accounts.



	• Supervisor periodic review of assessments for compliance and completeness. Review should also include forfeiture assessments on CRIN (for validity and accuracy) and corresponding bond documentation including a forfeiture status on AIS of: Judgment Against State (JGAS), Final Judgment Against State, Final Judgment Against State (No Cost), Bill of Review (BORG), Motion for New Trial Granted, etc. • Corrections processed for cases with receivables in error. Invalid assessments removed / cleared through CRAM and incorrect assessment amounts revised by supervisory personnel. • Judgments enforced as ordered by the court including collection of bond forfeiture fine and court costs amounts. Reduction to receivables on prior bond forfeiture judgments <u>only when ordered by subsequent court rulings.</u> • Reinforce training of court clerks and bond forfeitures staff responsible for recording assessments. System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS). In anticipation of the pending migration from the CR mainframe system, we recommend concerted effort be made to correct outstanding issues. District Clerk action will improve the accuracy of migrated data and impact staff efficiencies during and after implementation.			
Responsible Department or Organization:	District Clerk Criminal			
Management's Response:	☐ Agree	☐ Disagree	Respondent: Tia Finney-Davenport	Date: 2/27/2014
Comments:	The assessment of court costs, fines, filing fees, and or other miscellaneous fees will be formally monitored for compliance by court management starting 4/1/2014. The Criminal Operations Manager will meet with the Court Supervisor and Court Trainers to review training on assessments of fees, fines, and miscellaneous fees including the calculation of back time for defendants. Meetings will be held with the court clerks to reiterate the correct back time calculation and assessment process to coincide with the updating of the assessment procedures and the Criminal Courts written procedure manual. The Criminal Division has reached out to the DA's Civil Division to review the current fee tables and ensure that all fees are current according to the latest statutes. An initial meeting on this issue was completed in 12/2013 and follow-up meetings will be scheduled once all questionable fee schedules have been submitted to DA division. Upon DA's recommendations and District Clerk administration approval, fee schedules will be adjusted as needed and change management processes will be put in place and will assist with the future migration to ACMS software.			
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration			



Finding Number: 11.DC.02.05
Date: February 19, 2013
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: JG

Finding:	Disbursement/Posting: A review of Special Fund 503 disbursements from October 2009 through September 2012, of Trust Fund 504 disbursements for one month, and ACL extracts of fee code 15 (Special Fund fee code) revealed: <u>Special Fund</u> • 112 disbursements totaling \$18,755.88 not posted to the mainframe (CRIN screen): • Three Special Fund disbursements totaling \$1,116.46 for one unrecovered NSF check and two credit card chargebacks without reversal of the original revenue postings and without corresponding transfer to the Special Fund. • Instances of files uploaded to Samba drive with incomplete descriptions/references (audit trail) or wrong case numbers requires additional staff time to research prior to posting. • One disbursement totaling \$84.25 for two cases over-posted to one case by \$21.86 • Forty cases with Special Fund (fee code 15) assessment errors: ○ Thirty-six cases with \$50 assessed in error to fee code 15 rather than to fee code 35 for warrant fees. A warrant was issued but no warrant fee was assessed. ○ Nine of the 36 cases with payment receipted to fee code 15. • Five cases with payments receipted to the Special Fund for \$10 or less: ○ Two of the five payments should be applied to court costs and fine Status: One receipt corrected in September 2013 when a Special Fund check was issued and reapplied to the case. <u>Trust Fund- Criminal Cash Bonds</u> • Disbursements are recorded only to Odyssey. Adult Information System (AIS) is not updated to reflect the disbursement; cash bond balances in AIS are incorrect.
Work paper Reference: (or other method by which finding was identified)	WP# 7a 503 WP# 7a FC#15 WP# 7a FC15 = \$50 or \$100 WP#8 504 ACL files Discoverer Reports and Oracle Accounts Payable Expense Distribution Detail Report Periodic audit discussions with section supervisors including meeting with Criminal section Manager and Collections section Manager in February 2013 on preliminary fieldwork findings.
Condition: (Describe the current condition)	Fund 503 (Special Fund) Disbursement: When an overpayment exists, the funds are posted to fee code 15. Cashier specialist initiates refund by researching to see if defendant owes money on another case or to Adult Probation (Probation fees are sometimes paid by the defendant in error to the District Clerk). If so, the excess is applied to the other case or a special fund check is issued to Adult Probation. If a defendant does not owe money to Adult Probation, the money is returned to the payee. Cashier specialist notifies supervisor by submitting paperwork. Supervisor verifies information. If valid, the supervisor includes refund information in an email to District Clerk Trust and Accounting Department to process the refund. District Clerk Trust Department includes information on the Fund 503 pre-disbursement file. Once the file is approved, a check is generated through Oracle to the approved payee. Currently, District Clerk Trust and Accounting Department sends the list of



	checks issued to supervisor after it is requested. The supervisor posts disbursed checks to the appropriate cases in the mainframe. Prior to mid-2012, disbursements were not consistently posted to the CR mainframe application leaving available balances incorrectly reflected on CRIN. Other Special Fund checks issued on criminal cases include credit card chargebacks. The lead clerk is notified by the Treasurer's office when credit card chargebacks are received. The chargebacks are investigated by the lead clerk. The lead clerk looks up the case in the CR mainframe system, reverses the payment as originally receipted and transfers the money to the special fund account 503. The lead clerk notifies the supervisor of the transfer. The supervisor sends a Chargeback Reimbursement Request Form to the Trust and Accounting section. The Trust and Accounting section processes the request form as part of the daily special fund disbursement file processed through the Samba drive. A check is generated payable to the Credit Card Chargeback Account as funds have been withheld by the banking industry. The District Clerk Criminal section is not consistently notified by Trust and Accounting when the check is processed leaving an available special fund balance incorrectly reflected on the CR mainframe system. District Clerk's office does not reconcile Special Fund activity to the general ledger or to the bank. The District Clerk's office relies on the County Treasurer for bank reconciliations. No standard procedures are established to conduct annual review of case balances and resolve as appropriate. Fund 504 (Trust Fund) Disbursement: Cash bonds are receipted by the Sheriff's Bail Bond section in AIS. The District Clerk Trust and Accounting department runs a report in AIS and extracts cash bond information into a spreadsheet. The cash bond information is entered into Odyssey. An ongoing spreadsheet is also kept by the Trust and Accounting department with the information extracted from AIS. Once the defendant complies with all necessary court orders, the cash bond is released. The surety or defendant comes to District Clerk's Criminal section with a receipt and requests refund (or release of the cash bond to apply to court costs and/or fine). Clerk prepares paperwork to refund/return monies to the surety or defendant or apply to court costs and/or fine. Clerk contacts supervisor from District Clerk Trust and Accounting department to verify if the cash bond has not been previously disbursed. If not, then the clerk submits paperwork to court to approve refund/application of the cash bond. Once the court approves the order, paperwork is sent back to the District Clerk Criminal clerk. The clerk then submits a request to the Trust and Accounting department to refund the money to the surety or defendant or issue a check to the Criminal section to apply the payment to outstanding court costs and/or fine. The Trust and Accounting department sends the order back to District Clerk Criminal section with a check number and amount paid once the check is issued. Check information is not posted to AIS leaving a cash bond balance incorrectly reflected on AIS. Check information is posted to Odyssey. For payments to be applied to court costs and/or fine, a receipt is issued from the CR mainframe system.
Criteria: (Describe the optimal condition)	Best practices regarding cash control require that: • All disbursements and cancellations should be timely and accurately posted to all relevant systems; the mainframe system, AIS, and Odyssey. • Assigned cash handling duties are separated. • Case balances should be reviewed on a periodic basis and disbursements made to the appropriate parties in a timely manner. • All checks should be accounted for, issued to the proper payee for the correct amount in a timely manner, and reference the relevant case information.



	- Fund balances and subsidiary ledgers must be reconciled against control records (GL and bank statements) to safeguard funds and improve reporting accuracy. - Supervisory verification of all cash transactions (receipts or disbursements) and accurate codes should be consistent and evidenced on subsidiary reconciliations.
Cause: (Describe the cause of the condition if possible)	Complex process and incomplete documentation Clerical error Original receipts for payments returned as NSF or credit card chargeback inconsistently reversed and reapplied to Special Fund 503.
Effect: (Describe or quantify any adverse effects)	- Understated receivables reflected on business management system - Inability to track disbursements on the mainframe and AIS - Financial records are not accurately stated. Mainframe and AIS show balances available for refund in error. - Potential for duplicate payments. Refunds may be issued in error. - Loss of revenue to Dallas County Limited reconciliation: - Undetected posting errors resulting in potential for overpayment and unrecoverable losses. - Additional staff time to research and correct posting errors.
Recommendation: (Describe corrective action)	Disbursement (including posting of disbursements) should include: - Proper segregation of responsibilities as relates to receipting, depositing, and disbursing funds. - All checks issued or canceled posted accurately and timely to the appropriate system (mainframe, AIS, and/or Odyssey) to maintain accurate financial balances. - Any correcting disbursements/cancellations posted with the current date in order to ensure subsequent reports reflect the corrections. - Supervisor review of disbursement postings and other disbursement activity. - Overpayments \$10 or less posted to clerk fees. A management plan including reconciling GL and bank account should be developed and implemented. In anticipation of the pending migration from the CR mainframe system, we recommend concerted effort be made to correct outstanding issues. District Clerk action will improve the accuracy of migrated data and impact staff efficiencies during and after implementation.
Responsible Department or Organization:	District Clerk Criminal
Management's Response:	☐ Agree ☐ Disagree Respondent: Tia Finney-Davenport Date: 2/27/2014
Comments:	All cases numbers have been requested (on 2/20/2014) from this audit and are in the process of being researched to address any open issues. Upon completion of the case review the Processing Supervisor will develop plan to reconcile the GL and bank account. To date all checks are posted timely and accurately to the mainframe system.
Disposition:	☒ Audit Report ☐ Oral Comment ☐ Deleted From Consideration