



DALLAS COUNTY COUNTY AUDITOR

Memorandum

To: Honorable Felicia Pitre
District Clerk

From: Darryl D. Thomas
County Auditor

Darryl D. Thomas

Subject: Review Performed on Criminal Section for Fiscal Years 2012 through 2013

Date: Issued May 7, 2015
Released August 21, 2015

Scope

A review was performed on the financial records and internal controls of the Dallas County District Clerk's Criminal section for fiscal years 2012 through 2013 with an internal control procedures walkthrough completed in June 2014 during the term of the Honorable Gary Fitzsimmons.

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:

- Submitted Internal Control Questionnaire (ICQ) and evaluated responses
- Evaluated internal control procedures
- 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
- 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
- Examined special and trust fund disbursements to determine if sufficient funds were collected, proper payees paid, and if posting had occurred
- Reviewed non-sufficient fund (NSF) activity
- Reviewed time and attendance records for proper posting and compliance with County policies and procedures

Findings

Cash Management

Cash Counts – Cash overages/shortages verified by Internal Audit staff for FY12-13 revealed: three checks were receipted using the numerical amount and not the legal written amount creating a deposit overage/shortage. **Status:** Corrected.

Receiving/Depositing – Manual/Computer Receipts – A sample review of the 287 manual receipts (includes 22 voided manual receipts) revealed: three manual receipts were missing from the manual receipt book; and, eight manual receipts were skipped in numerical sequence.

A sample review of 160,279 computer receipts including a review of 546 voided computer receipts revealed: five deposits with delays of four to six business days between the mainframe receipt date and deposit date; and, 82 voided computer receipts could not be located for review.

Departmental responses to the ICQ and a walkthrough of departmental internal controls revealed: access to the vault and safe are not under dual control; mainframe user roles/rights do not prevent cashiers from voiding receipts in the system; and, a viewable audit trail of adjustments to previously receipted payments does not exist on CRIN.

Fee Assessments – A sample review of a 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 numerous assessment and collection errors including, but not limited to:

- Incomplete postings to the CR Mainframe judicial screen (JI66)
- Treasurer's return check fees not assessed on applicable cases or assessed on cases without payments returned by the bank
- Instances of the \$50 warrant fee not assessed
- Instances of warrant fees assessed erroneously
- Instances of the \$25 time payment fee assessed prior to the 31st day after the date of judgment
- Instances of the \$25 time payment fee assessed for \$50 rather than \$25
- Approximately 33.79% of time payment fees added to assessment number one rather than under a new assessment number
- Limited instances of the \$25 time payment fee not assessed when full payment not received prior to the 31st day after the date of judgment
- Instances of the \$28 non-disclosure fee assessed on unrelated case types
- Instances of duplicated court costs and/or fine assessments
- Credits entered for served jail time, community service, waived by judge, and/or probated lack a secondary approval
- Instances of credits for waived amounts recorded against assessments without case documentation reflecting ordered by the judge
- 3,215 (5.46%) out of 58,927 F- (Felony Regular) schedule cases with assessment errors. Most errors are the result of a reduction from the original offense to another felony offense or a Class A, B, or C misdemeanor offense without the appropriate schedule used.
- 116 (5.37%) out of 2,160 FDW (Felony DWI) schedule cases with assessment errors
- 205 (3.52%) out of 5,820 FR (Felony Reduced) schedule cases with assessment errors
- 10 (6.37%) out of 157 FRD (Felony Reduced DW) schedule cases with assessment errors

- Instances of the defendant's date of birth (DOB) used to populate the offense date when the clerk created the assessment
- 180 (100%) of the FL (Felony Occupational Driver License) schedule cases with assessment errors including the \$5 District Clerk Technology Fund/Archive Fee missing.
Status: FL schedule updated to include the \$5 District Clerk Technology Fund/Archive Fee as a standard fee effective January 1, 2014.
- 962 (100%) of the CV (Civil Protective Order) schedule assessments without complete assessment of filing fees when costs are ordered against the respondent by the Judge. Most court costs are missing from the standard 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.
- Instances of bond forfeiture court costs not assessed though ordered by the judge.
- Incomplete assessment of civil court costs on motions for new trial on bond forfeiture cases.
- 551 (100%) of the non-disclosure fee assessments improperly assessed at \$33 rather than the statutorily authorized amount of \$28 under both the FND (Felony Non-Disclosure) and FX (Felony Expunction) case types. Finding previously reported without corrective action taken.
 - 242 of the 551 assessments created under the FX schedule for non-disclosure filings should have been created under the FND schedule.
- 3173 (100%) of the law library fee assessments incorrectly assessed at \$15 rather than the increased amount of \$20 effective August 1, 2011.

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 - Special Fund – A sample review of 20 Special Fund 503 disbursements and a comparison of the Discoverer report to the Mainframe CR60 report revealed: four disbursements totaling \$182 issued twice (**Status:** one of the four checks for \$20 canceled); 12 checks not posted to the CR Mainframe system; one canceled check not posted to the CR mainframe system; one check posted for \$21.90 more than issued; 19 disbursements posted to the CR mainframe system without check numbers; and, instances of files uploaded to the Samba drive with incomplete descriptions/references.

Disbursements – Trust Fund – A sample review of 41 criminal cash bond Registry/Trust Fund 504 disbursements revealed: one overpayment totaling \$3,500 (**Status:** Recovered April 2015 after audit notification); disbursements recorded (with the last four digits of the check) to the Odyssey courts system, but not to AIS system leaving available criminal cash bonds balances reflected on AIS; and, instances of files uploaded to the Samba drive with incomplete descriptions/references.

Credit Cards – A sample review of credit card transactions revealed: four instances where transactions were not receipted nor included in a deposit.

NSF Checks – A review of NSF procedures, receipts related to NSF items, and department's NSF check list revealed: nine receipted payments returned unpaid by the bank as NSF check items were not reversed in the CR Mainframe system and the related \$30 NSF fees were not assessed on the defendants' cases.

Other/Miscellaneous

Time and Attendance – A review of time and attendance records revealed: two employees with eleven hours holiday time incorrectly applied; and, employees take 50 minutes for lunch with no breaks (lunch is recorded as 30 minutes in Kronos).

Other Controls– An inquiry of the department manager revealed locks are not changed when employees separate from Dallas County employment or transfer to other departments.

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 emphasizing rejection of all checks where the written legal amount and numeric amount do not match.

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, Local Government Code, § 113.022 and Code of Criminal Procedure, §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). Training of current cash handling procedures should be reinforced. A dual control process over opening the vault and safe should be considered. Assigned duties for cash control should be adequately separated for both physical and systemic processing.

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.

Credit Cards – All valid funded credit card payments should be promptly receipted and deposited timely in accordance with Local Government Code, § 113.022 and Code of Criminal Procedure, §103.004.

NSF Checks – All outstanding NFS checks should be flagged with revenue reversed in the CR Mainframe system and applied to the Special Fund 503 fee code, and adjusted on the daily deposit. Subsequently, a Special Fund 503 check should be disbursed to Fund 170 Return Item Receivable Account.

Other/Miscellaneous

Time and Attendance – Actual time worked, meal periods, vacation time, sick time, holiday time, jury duty, compensatory time, overtime, ATO, etc. should be properly and timely posted to by the authorized department personnel to the Kronos time attendance system in accordance with Dallas County Code.

Other Controls– Office access should be reviewed and changed immediately for terminated employees and for employees that transfer to other Dallas County departments.

FINDINGS/OBSERVATION, RECOMMENDATIONS, AND RESPONSES

Finding templates numbered 13.DC.02.01 through 13.DC.02.08 are attached. Management responses were not received.

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; and posting disbursements appropriately.

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.

cc: Darryl Martin, Commissioners Court Administrator



Finding Number: 13.DC.02.01
Date: December 12, 2014
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: JG

<p>Finding:</p>	<p>Cash Count: Cash count of deposit overages/shortages verified by Internal Audit staff for FY12-13 revealed:</p> <ul style="list-style-type: none"> • Three checks were receipted using the numerical amount on the check rather than the legal written amount. The numerical amount and legal written amount were not the same. <ul style="list-style-type: none"> ○ One deposit overage of \$495 occurred. The numerical amount of \$5 was used to receipt the payment rather than the legal written amount of \$500. ○ One deposit shortage of \$280 occurred. The numerical amount of \$280 was used to receipt the payment. The words “Dallas County District Clerk” were written in the field for the legal written amount. ○ One deposit shortage of \$5 occurred. The numerical amount of \$57 was used to receipt the payment rather than the legal written amount of \$52. <p>STATUS: Deposits and receipted payments have been corrected.</p>
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Cash counts of deposit Overages/Shortages performed by Internal Audit Staff during FY12-FY13</p>
<p>Condition: (Describe the current condition)</p>	<p>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 not 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.</p> <p>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</p>



	<p>2013 reflect instances of Form 98's signed by a cashier without supervisor or lead clerk initial as evidence of corroborating review.</p> <p>Daily, the deposit Form 98's are forwarded to Treasurer's office for deposit. The Treasurer's tellers review, recalculate, and verify the deposit amount before approving the Form 98 deposit. When there is a difference that results in an overage or a shortage, the Treasurer's office asks Internal Audit staff to verify the overages/shortages.</p> <p>Most deposit overages/shortages for the District Clerk Criminal section were caused because the legal written amount and numerical amount on the check were not the same and the department used the numerical amount rather than legal amount to receipt the payment.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Management judgment in designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. Internal control requires that five core components be present: Control Environment; Risk Assessment; Control Activities, Information and Communication; and Monitoring Activities. Specific controls related to receipt control procedures require that:</p> <ul style="list-style-type: none"> • 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, Local Government Code (L.G.C.), § 113.022 and Code of Criminal Procedure (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. • The number of individuals authorized to receipt payments and handle cash is properly segregated and limited. <p>Standard accounting and system control procedures require daily reconciliation and balancing of collected funds with receipts promptly issued for the amount of funds tendered. Separate cash drawers should be maintained by all cashiers receipting payments and funds should be balanced prior to combining with other receipted funds. Daily collections and change funds should be recounted by supervisory personnel with review evidenced by initial or signature on deposit forms.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Cashier error</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Risks for diminished cash controls and affixing responsibility for theft or loss.</p>
<p>Recommendation: (Describe corrective action)</p>	<ul style="list-style-type: none"> • Receipts should be verified for accuracy of amount using the legal written 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, L.G.C. § 113.022 and C.C.P., § 103.004 and procedures recommended by the



	County Auditor. <ul style="list-style-type: none"> At the end of each business day, receipts should be totaled and balanced to the funds on hand and system control totals. Each deposit should be evidenced by dual sign-off on Form 98's. 				
Responsible Department or Organization:	District Clerk Criminal				
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:		Date:
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 13.DC.02.02
Date: December 12, 2014
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: JG

<p>Findings:</p>	<p>Manual Receipts A sample review of the 287 manual receipts including 22 voided manual receipts revealed during partial fiscal years 2013 thru partial 2015 revealed:</p> <ul style="list-style-type: none"> • Three manual receipts were missing from a manual receipt book. • One voided manual receipt without a reason for the void indicated on the receipt. • Eight manual receipts were skipped in numerical sequence and not used nor marked 'void'. <p>Departmental responses to the Internal Control Questionnaire (ICQ) and inquiry of District Clerk Criminal staff revealed:</p> <ul style="list-style-type: none"> • The triplicate copy of each manual receipt is discarded rather than kept in the manual receipt book. • The numerical sequence of computer and manual receipts is not monitored.
<p>Work paper Reference: (or other method by which finding was identified)</p>	<p>Workpaper 4A.3 and 4A.4 Conversation with District Clerk Criminal Manager Responses to Internal Control Questionnaire received December 29, 2014</p>
<p>Condition: (Describe the current condition)</p>	<p>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, 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.</p> <p>No log is maintained by Dallas County IT Services of Odyssey system downtime.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Management judgment in designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. Internal control requires that five core components be present: Control Environment; Risk Assessment; Control Activities, Information and Communication; and Monitoring Activities. Specific controls related to receipt control procedures require that:</p> <ul style="list-style-type: none"> • Receipts should be written for all money received. This includes any return checks or associated fees, whether received in person or through the mail. No money should ever be accepted without immediately issuing an official county receipt • Manual receipts should be written only during system downtime reflecting the appropriate case number and amount paid. Once the system is restored, the payments are posted to the system and the manual receipt number is entered into the comment field. One copy of the manual receipt is attached to the computer



	<p>receipt.</p> <ul style="list-style-type: none"> • All manual receipts should be issued in sequential order, accounted for and properly used, include supervisory review, kept in numeric order, have the corresponding computer receipt attached, and are posted and deposited daily, and timely in accordance with Local Government Code (L.G.C.), § 113.022, Code of Criminal Procedure (C.C.P.), § 103.004 and procedures recommended by the County Auditor. • Manual receipt books should be controlled and access to cash limited to establish proper accountability and strengthen internal control. • The supervisor should periodically review manual receipt books to ensure all issued manual receipts have corresponding valid computer receipt numbers noted/attached. • Voided receipts should be retained, clearly marked “void” and affixed with reason for void. • Supervisor(s) should periodically scan the manual logs to verify adherence to the prescribed procedures. 						
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Incomplete supervision and/or training Incomplete controls over the receipting process</p>						
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Potential for misappropriation of funds</p>						
<p>Recommendation: (Describe corrective action)</p>	<p>Receipt procedures should provide that:</p> <ul style="list-style-type: none"> • Receipts are not altered, but properly voided and affixed with a reason for the void with retention of all voided copies. Voided receipts are reviewed and initialed by a supervisor. • Funds received by court personnel are receipted with a manual receipt if the mainframe system is “down”. Once the mainframe is operational, any money receipted on manual receipts is posted in full. In order to readily verify that the posting has been made, a computer generated receipt is attached to the triplicate copy of the manual receipt (which is retained in numeric sequence). The manual receipt number is noted in the comment field of the computer receipt in the mainframe. • Manual receipts are issued in numerical sequence; the manual receipt books are retained the latter of Records Retention requirements or audit completion date. • Cashier supervisor or management periodically reviews manual receipts for proper usage. 						
<p>Responsible Department or Organization:</p>	<p>District Clerk Criminal</p>						
<p>Management’s Response:</p>	<table border="1"> <tr> <td><input type="checkbox"/> Agree</td> <td><input type="checkbox"/> Disagree</td> <td>Respondent:</td> <td></td> <td>Date:</td> <td></td> </tr> </table>	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:		Date:	
<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:		Date:			
<p>Comments:</p>							
<p>Disposition:</p>	<table border="1"> <tr> <td><input checked="" type="checkbox"/> Audit Report</td> <td><input type="checkbox"/> Oral Comment</td> <td><input type="checkbox"/> Deleted From Consideration</td> </tr> </table>	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration			
<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration					



Finding Number: 13.DC.02.03
Date: December 12, 2014
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: JG

<p>Findings:</p>	<p>Computer Receipts & Closeout/Deposit A review of delays between computer receipt date and deposit date, delays between system deposit date and Oracle DMS 98 approve date, and 546 voided computer receipts, and a sample review of computer receipts a sample review of computerized receipts issued during FY2012 (total population: 63,146 Criminal and 10,888 Bond Forfeiture/Miscellaneous) and FY2013 (total population: 77,206 Criminal and 9,039 Bond Forfeiture/Miscellaneous) revealed:</p> <p>Computer Receipts</p> <ul style="list-style-type: none"> • 27 voided computer receipts without an explanation for the void written on the receipt. • 82 voided computer receipts missing the original receipt and carbon copy. • Four voided receipt copies not retained by the department. • 15 voided receipt numbers not noted in the cashbook as voided but noted as void on the mainframe extract file provided by IT Services. <p>Mainframe Receipts & Approved DMS FORM 98 Deposits A review of all deposits revealed five delays of four to six days between the mainframe receipt date and the Deposit Management System (DMS) date:</p> <p>Other Control Weaknesses Noted A mail log was not used in FY12 and FY13. STATUS: District Clerk Criminal section started using a mail log in February 2014.</p> <p>Departmental responses to the Internal Control Questionnaire (ICQ) and inquiry of District Clerk Criminal staff revealed:</p> <ul style="list-style-type: none"> • List of payments received through the U.S. mail is not compared to cash receipt records nor verified against deposits by an employee without access to cash. • Employees other than supervisory personnel are authorized to void receipts in the mainframe. • The safe’s combination is not under dual control. • Court clerks backdate assessments if authorized by the Judge. • Mainframe user roles/rights do not prevent cashiers from voiding receipts in the system. <p>Risks identified during walkthrough of department’s internal controls revealed:</p> <ul style="list-style-type: none"> • \$2 transaction fee has to be added if the transaction fee code is not checked on applicable case. (R01). • Access to the safe and vault are not under dual control (R03). • The cashier manually chooses the fee codes used to produce a receipt for expunctions when receipting payments. (R09)
<p>Work paper Reference:</p>	<p>Work Paper 1C, 4B.1A-B, 4B.3, 5D.1</p>



<p>(or other method by which finding was identified)</p>	<p>Responses to Internal Control Questionnaire received December 29, 2014 District Clerk Internal Control Walkthrough June 2014</p>
<p>Condition: (Describe the current condition)</p>	<p>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 a case based on the 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 receives the money from the payee. 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 not 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.</p> <p>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.</p> <p>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.</p> <p>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. Cash received through the drop box are logged by supervisor in a book. Payments received through the mail are logged by the billing clerk. The mailed and drop box payments are given to the cashiers to receipt. Receipts are only mailed if requested by the defendant and a self-stamped addressed envelope is enclosed.</p>



	<p>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. 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.</p> <p>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.</p> <p>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.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Management judgment in designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. Internal control requires that five core components be present: Control Environment; Risk Assessment; Control Activities, Information and Communication; and Monitoring Activities. Specific controls related to receipt control procedures require that:</p> <ul style="list-style-type: none"> • 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 Local Government Code (L.G.C.), § 113.022 and Code of Criminal Procedure (C.C.P.), § 103.004. • The number of individuals authorized to receipt payments and handle cash is properly segregated and limited.



	<p>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).</p> <p>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 collected money 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.</p> <p>Standard accounting and system control procedures require daily reconciliation and balancing of collected funds with receipts promptly issued for the amount of funds tendered. Separate cash drawers should be maintained by all cashiers receipting payments and funds should be balanced prior to combining with other receipted funds. Daily collections and change funds should be recounted by supervisory personnel with review evidenced by initial or signature on deposit forms.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Incomplete controls over the receipting process Inconsistent management oversight and/or training for receipting process Lack of dual control over opening the safe</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Potential for misappropriation of funds Delay in recognizing revenue / discrepancy with receivable reports</p>
<p>Recommendation: (Describe corrective action)</p>	<p>Receipt procedures should provide that:</p> <ul style="list-style-type: none"> • Receipts are not altered, but properly voided and affixed with a reason for the void with retention of all voided copies. Voided receipts are reviewed and initialed by a supervisor. • Receipts are verified for accuracy of amount, payment type, case number, and payer before issuing to a customer. • Supervisor(s) periodically review computer receipts for proper usage. • All receipts are retained the latter of Records Retention requirements or audit completion date. <p>Other control recommendations:</p> <ul style="list-style-type: none"> • Management should periodically review system reports and daily work for accuracy and staff compliance to established policies and procedures. • A dual control process (more than one staff member to open both) over opening the vault and safe should be considered. • Customers should be notified and notices should be posted that cash payments should only be made in person and not in the drop box.
<p>Responsible Department or Organization:</p>	<p>District Clerk Criminal</p>

County Auditor



Dallas County, Texas

Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:		Date:	
Comments:						
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration			



Finding Number: 13.DC.02.04a
Date: December 12, 2014
Audit: District Clerk Criminal Section
Auditor(s) Assigned: JG

<p>Finding:</p>	<p>Fee Assessment – Court Appointed Attorney (Fee code 22 APAT) A sample review of ACL analysis/extract for nine fee code 22 (APAT) assessments during fiscal years 2012 and 2013 revealed:</p> <ul style="list-style-type: none"> • Five cases on JI66 without the box checked ‘Y’ to indicate that the attorney is a court appointed attorney. • One case without the court appointed attorney name on JI66.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>WP 5C-1 FC 15 WP 5C-2 FC 22 ACL analysis, JI66, Onbase Audit discussions with Criminal section Manager and Collections section Manager on March 6, 2015 on preliminary fieldwork findings.</p>
<p>Condition: (Describe the current condition)</p>	<p>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).</p> <p>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.</p> <p>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).</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Court costs, fines, and fees should be assessed in compliance with applicable state laws, Commissioners Court orders, Attorney General opinions, etc.</p> <p>According to Code of Criminal Procedure, § 26.05 (g), if a court determines that a defendant has financial resources that enable him to offset part or in whole the costs of the legal services provided, including any expenses and costs, the court shall order the defendant to pay during the pendency of the charges or, if convicted, as court costs the amount that it finds the defendant is able to pay.</p> <p>Quality control processes should be implemented with ongoing review by management.</p> <p>Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments.</p>



Cause: (Describe the cause of the condition if possible)	Clerical error Lack of quality assurance controls				
Effect: (Describe or quantify any adverse effects)	Incomplete postings to JI66 inhibit ability to generate accurate system reports related to court appointments.				
Recommendation: (Describe corrective action)	<ul style="list-style-type: none"> • Care taken in recording all elements of court appointed attorneys to JI66. • Supervisory personnel periodic review of JI66 postings for appropriateness and completeness. 				
Responsible Department or Organization:	District Clerk Criminal				
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Date:	
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 13.DC.02.04b
Date: December 12, 2014
Audit: District Clerk Criminal Section
Auditor(s) Assigned: JG

<p>Finding:</p>	<p>Fee Assessment – Treasurer’s Fee (Fee code 26) A sample review of ACL analysis/extract of fee code 26 (Treasurer’s Fee) assessments during fiscal years 2012 and 2013 revealed:</p> <ul style="list-style-type: none"> • One case <u>without</u> payments received on the case, however, fee code 26 was assessed inappropriately for \$29. • Three cases <u>without</u> payments returned by the bank as ‘insufficient funds’, ‘account closed’, ‘return to maker’, etc., however, fee code 26 was assessed incorrectly.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>WP# 5C-3 FC 26 ACL analysis Audit discussions with Criminal section Manager and Collections section Manager in March 6, 2015 on preliminary fieldwork findings.</p>
<p>Condition: (Describe the current condition)</p>	<p>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).</p> <p>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; treasurer’s fee; 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.</p> <p>When a defendant submits payment by check or money order and the bank returns the payment as unpaid, the lead clerk is notified by the Treasurer’s office. The lead clerk looks up the case in the CR mainframe system, reverses the payment as originally received and transfers the money to the special fund account 503, fee code 15. The lead clerk notifies the supervisor of the transfer. The supervisor sends a NSF 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 Fund 170 Returned Check Account to offset the debit against the General Fund bank account. 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. An assessment for the \$30 Treasurer’s Fee for the unpaid check/money order is not properly recorded to the appropriate cases.</p> <p>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</p>



	(CRFE table by offense schedule).				
Criteria: (Describe the optimal condition)	<p>Court costs, fines, and fees should be assessed in compliance with applicable state laws, Commissioners Court orders, Attorney General opinions, etc.</p> <p>According to Local Government Code, § 118.141 and 118.142, the County Treasurer, or another office who receives revenue in place of the county treasurer, may collect a returned check fee. The fee for “Returned check” is for a check that is presented to a county in payment of any service, fee, claim, registration, fine, or other cost of the county and is returned by the depository bank or another bank for any reason considered to be the fault of the drawer, including: insufficient funds to cover check, closed account, unauthorized signature, or drawn on uncollected funds.</p> <p>Quality control processes should be implemented with ongoing review by management.</p> <p>Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments.</p>				
Cause: (Describe the cause of the condition if possible)	<p>Clerical error Lack of quality assurance controls</p>				
Effect: (Describe or quantify any adverse effects)	<p>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.</p>				
Recommendation: (Describe corrective action)	<p>Assessment and payment posting procedures should include:</p> <ul style="list-style-type: none"> • Assessment, collection, and prorating of court costs fines, and fees monitored for compliance with applicable state laws including Local Government Code, § 118.141 and 118.142 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. • Corrections processed for the cases in error. <p>System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS).</p> <p>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).</p>				
Responsible Department or Organization:	District Clerk Criminal				
Management’s Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:		Date:
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 13.DC.02.04c
Date: December 12, 2014
Audit: District Clerk Criminal Section
Auditor(s) Assigned: JG

<p>Finding:</p>	<p>Fee Assessment – Jury Fee (Fee code 34) A sample review of ACL analysis/extract of fee code 34 (Jury Fee) assessments during fiscal years 2012 and 2013 revealed:</p> <ul style="list-style-type: none"> • One case with a fee code 34 assessment for \$21 rather than the statutorily approved amount of \$20.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>WP# 5C-4 FC 34 ACL analysis Audit discussions with Criminal section Manager and Collections section Manager in March 6, 2015 on preliminary fieldwork findings.</p>
<p>Condition: (Describe the current condition)</p>	<p>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).</p> <p>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.</p> <p>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).</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Court costs, fines, and fees should be assessed in compliance with applicable state laws, Commissioners Court orders, Attorney General opinions, etc.</p> <p>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.</p> <p>Quality control processes should be implemented with ongoing review by management.</p> <p>Best practices for internal control require separation of assigned duties for personnel authorized to receipt payments and update assessments.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Clerical error Lack of quality assurance controls Incomplete automation in the fee assessment process</p>



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: <ul style="list-style-type: none"> • 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 Criminal				
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:		Date:
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 13.DC.02.04d
Date: December 12, 2014
Audit: District Clerk Criminal Section
Auditor(s) Assigned: JG

<p>Finding:</p>	<p>Fee Assessment – Fees for Services of Peace Officers (Fee code 35 and 51) A sample review of ACL analysis/extract of fee codes 35 (Sheriff fees) and 51 (Sheriff miscellaneous fees) assessments during fiscal years 2012 and 2013 revealed:</p> <ul style="list-style-type: none"> • One case with a \$360 fee assessed in error as fee code 35, sheriff fee, rather than fee code 22, court appointed attorney. STATUS: Corrected. Fee code has been changed to court appointed attorney. • One case without issuance of warrants; however fee code 35 was assessed for \$500. • Three cases with warrant fee amounts duplicated; both fee code 35 and fee code 51 assessed for \$50 each. • One case without assessment of the \$100 fine (fee code 61).
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>WP 5C-5 FC 35 WP 5C-6 FC 51 ACL analysis Audit discussions with Criminal section Manager and Collections section Manager in March 6, 2015 on preliminary fieldwork findings.</p>
<p>Condition: (Describe the current condition)</p>	<p>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).</p> <p>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.</p> <p>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).</p> <p>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.</p>



<p>Criteria: (Describe the optimal condition)</p>	<p>Court costs, fines, and fees should be assessed in compliance with applicable state laws, Commissioners Court orders, Attorney General opinions, etc.</p> <p>Quality control processes should be implemented with ongoing review by management.</p> <p>COSO standards for internal control include adequate segregation of duties (separation of duties for personnel authorized to receipt payments and update assessments) so no one user has two or more business processes that could result in compromise of the integrity of the process or allow that person to commit fraud.</p> <p>Information processing controls must be continually updated and monitored to help ensure that transactions completed through computerized applications are valid, authorized, complete, and accurate.</p> <p>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</p>
---	---



	<p>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.</p>			
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Clerical error Lack of quality assurance controls Incomplete automation in the fee assessment process</p>			
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>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.</p>			
<p>Recommendation: (Describe corrective action)</p>	<p>Assessment and payment posting procedures should include:</p> <ul style="list-style-type: none"> • 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. • Adjustments to assessments should be made that both good internal control and audit trails are maintained including compensating controls such as dual sign-off on adjustments, supervisory review and pre-approval, testing, and validation. <p>System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS).</p> <p>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).</p>			
<p>Responsible Department or Organization:</p>	<p>District Clerk Criminal</p>			
<p>Management's Response:</p>	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	<p>Respondent:</p>	<p>Date:</p>
<p>Comments:</p>				
<p>Disposition:</p>	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration	



Finding Number: 13.DC.02.04e
Date: December 12, 2014
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: JG

<p>Finding:</p>	<p>Fee Assessment – Fees for Time Payment Fee (Fee code 84) A sample review of ACL analysis/extract of 37,274 fee code 84 (time payment fee) assessments during fiscal years 2012 and 2013 revealed:</p> <ul style="list-style-type: none"> • 12,596 of 37,274 fee code 84 assessments recorded to reference (sequence / assessment) number one (includes 980 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. • Three (8.3%) out of 36 cases <u>without</u> assessment of the \$25 time payment fee, fee code 84, to the case on or after the 31st day of the judgment date. Status: Corrected. Time payment fee added. • 27 (42.2%) out of 64 cases with the \$25 time payment fee assessed on the same or next day of the judgment date. • 13 cases with the time payment fee assessed at \$50 rather than the statutorily approved amount of \$25.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>WP 5C-10 FC 84 WP 5C-13 All Fee Codes ACL analysis Audit discussions with Criminal section Manager and Collections section Manager in March 6, 2015 on preliminary fieldwork findings.</p>
<p>Condition: (Describe the current condition)</p>	<p>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).</p> <p>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.</p> <p>Additional/subsequent assessments recorded to cases as part of reference (sequence) number one distort the aging of receivables.</p> <p>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.</p>



	<p>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).</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Court costs, fines, and fees should be assessed in compliance with applicable state laws, Commissioners Court orders, Attorney General opinions, etc.</p> <p>Quality control processes should be implemented with ongoing review by management.</p> <p>System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems.</p> <p>Information processing controls must be continually updated and monitored to help ensure that transactions completed through computerized applications are valid, authorized, complete, and accurate.</p> <p>COSO standards for internal control include adequate segregation of duties (separation of duties for personnel authorized to receipt payments and update assessments) so no one user has two or more business processes that could result in compromise of the integrity of the process or allow that person to commit fraud.</p> <p>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:</p> <ol style="list-style-type: none"> (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.
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>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</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Incorrect distribution of funds to Dallas County and the State of Texas requiring additional time to correct posting errors. Unauthorized fees charged to defendants.</p>
<p>Recommendation: (Describe corrective action)</p>	<p>Assessment and payment posting procedures should include:</p> <ul style="list-style-type: none"> • Assessment, collection, and prorating of court costs fines, and fees monitored for compliance with applicable state laws including 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



	<p>judgment if balance not paid in full or credited. A separate / new assessment (reference / sequence) number should be added for the time payment fee (not part of the original case assessments under reference / sequence number one).</p> <p>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.</p> <p>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).</p>				
Responsible Department or Organization:	District Clerk Criminal				
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:		Date:
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report		<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration	



Finding Number: 13.DC.02.04f
Date: December 12, 2014
Audit: District Clerk Criminal Section
Auditor(s) Assigned: JG

<p>Finding:</p>	<p>Fee Assessment – Other A sample review of ACL analysis/extract for fee code 54 (collection agency), 69 (overtime expense fee), 87 (return check collections), and 94 (nondisclosure) assessments, and credits (probated, jail time served, waived, and community service) during fiscal years 2012 and 2013 revealed:</p> <p><u>Fee Code 54</u></p> <ul style="list-style-type: none"> One case with fee code 54 (collection agency fee) assessed for \$520.80 with payment received for \$5.77; however, collection agency contract was previously terminated. <p><u>Fee Code 69</u></p> <ul style="list-style-type: none"> One case with fee code 69 for \$25 (overtime expense) assessed in error and with fee code 29 for \$30 (breath alcohol test) not assessed. <p><u>Fee Code 87</u></p> <ul style="list-style-type: none"> One case with fee code 87 (return check collections) assessed in error \$25; no payment has been returned as unpaid by the bank. Status: \$25 assessment was reversed; however, \$25 was previously received to fee code 87 and the payments were not transferred to other valid fee codes. <p><u>Fee Code 94</u></p> <ul style="list-style-type: none"> Two cases with \$28 incorrectly assessed to fee code 94 (nondisclosure fee) on cases not related to nondisclosure filings. <p><u>Credits (probate, jail, waived, and community service)</u></p> <ul style="list-style-type: none"> Two cases with waiver credits recorded against assessments for court costs and fine without case documentation reflecting waiver ordered by the judge. One case with jail time served credit recorded against assessments for court costs without jail time noted on the Adult Information System (AIS). One case with credit for community service recorded in error rather than probated as ordered by the judge. <p>Risks identified during walkthrough of department’s internal controls revealed:</p> <ul style="list-style-type: none"> Credits entered for served jail time, community service, waived by judge, and/or probated lack secondary approval. Distribution errors go undetected over/understating court costs or fine receivables for credits recorded on the mainframe. (R10)
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>WP 5C-7 FC 54, 5C-8 FC 69, 5C-11 FC 87, and 5C-12 FC 94 WP# 6E, 6G, and 6J ACL analysis District Clerk Internal Control Walkthrough June 2014</p>



	<p>Audit discussions with Criminal section Manager and Collections section Manager in March 6, 2015 on preliminary fieldwork findings.</p>
<p>Condition: (Describe the current condition)</p>	<p>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).</p> <p>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.</p> <p>Additional/subsequent assessments recorded to cases as part of reference (sequence) number one distort the aging of receivables.</p> <p>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).</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Court costs, fines, and fees should be assessed in compliance with applicable state laws, Commissioners Court orders, Attorney General opinions, etc.</p> <p>Information processing controls must be continually updated and monitored to help ensure that transactions completed through computerized applications are valid, authorized, complete, and accurate.</p> <p>Quality control processes should be implemented with ongoing review by management. 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.</p> <p>COSO standards for internal control include adequate segregation of duties (separation of duties for personnel authorized to receipt payments and update assessments) so no one user has two or more business processes that could result in compromise of the integrity of the process or allow that person to commit fraud.</p> <p>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. The accuracy of credits entered to CRIN should be verified by a second person.</p> <p>In accordance with Code of Criminal Procedure, Art. 42.01, Sec. 1. 18., the judgment</p>



	<p>should include "The date sentence is to commence and any credit for time served".</p> <p>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:</p> <p>(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;</p> <p>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.</p> <p>(b) Subject to Subsection (c), when imposing a fine and costs, a court may direct a defendant:</p> <p>(1) to pay the entire fine and costs when sentence is pronounced;</p> <p>(2) to pay the entire fine and costs at some later date; or</p> <p>(3) to pay a specified portion of the fine and costs at designated intervals.</p> <p>(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.</p> <p>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.</p>
--	--



	<p>(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.</p> <p>(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.</p> <p>(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.</p> <p>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.</p> <p>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:</p> <ol style="list-style-type: none"> (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.
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>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</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Case balances and receivables for court costs and fines over/understated. Cases with negative court costs and fine balances. Unauthorized changes may go undetected.</p>
<p>Recommendation: (Describe corrective action)</p>	<p>Credit and assessment posting procedures should include:</p> <ul style="list-style-type: none"> • 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. • Adjustments to assessments should be made that both good internal control and audit trails are maintained including compensating controls such as dual sign-off on



	<p>adjustments, supervisory review and pre-approval, testing, and validation.</p> <ul style="list-style-type: none"> • 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. <p>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.)</p> <p>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).</p>		
Responsible Department or Organization:	District Clerk Criminal		
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: _____ Date: _____
Comments:			
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 13.DC.02.04g
Date: December 12, 2014
Audit: District Clerk Criminal Section
Auditor(s) Assigned: JG

<p>Finding:</p>	<p>Fee Assessment – Duplicate assessment A review ten cases from the District Clerk Criminal Duplicate Assessments report R07144 for FY2012 and FY2013 revealed:</p> <ul style="list-style-type: none"> • Nine cases with duplicate court costs and/or fine assessments. <p>Status: Corrected.</p>
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>WP# 5f Document Direct report R07144 Audit discussions with Criminal section Manager and Collections section Manager in March 6, 2015 on preliminary fieldwork findings.</p>
<p>Condition: (Describe the current condition)</p>	<p>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).</p> <p>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.</p> <p>When the state legislature increases, decreases, or repeals an existing court cost 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).</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Court costs, fines, and fees should be assessed in compliance with applicable state laws, Commissioners Court orders, Attorney General opinions, etc.</p> <p>Quality control processes should be implemented with ongoing review by management. Report R07144 should be reviewed daily to detect and correct duplicate assessments.</p> <p>Information processing controls must be continually updated and monitored to help ensure that transactions completed through computerized applications are valid, authorized, complete, and accurate.</p> <p>System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems.</p>



	COSO standards for internal control include adequate segregation of duties (separation of duties for personnel authorized to receipt payments and update assessments) so no one user has two or more business processes that could result in compromise of the integrity of the process or allow that person to commit fraud.				
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: <ul style="list-style-type: none"> • 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. • Adjustments to assessments should be made that both good internal control and audit trails are maintained including compensating controls such as dual sign-off on adjustments, supervisory review and pre-approval, testing, and validation. 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:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Date:	
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 13.DC.02.04h
Date: December 12, 2014
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: JG

<p>Finding:</p>	<p>Fee Assessments – FL Schedule A 100% ACL analysis/extract of 180 FL (Felony Occupational Driver License) schedule assessments/receipts created/issued during fiscal years 2012 and 2013 revealed:</p> <ul style="list-style-type: none"> • All 180 (100%) cases without assessment of fee code 59 (District Clerk Technology Fund / Archive Fee) for \$5. <p>Status: District Clerk flag fee code 59 as a standard fee effective January 1, 2014.</p> <ul style="list-style-type: none"> • Four (100%) cases without assessment of fee code 100 (State Electronic Filing Fee) for \$20 for filings on or after September 1, 2013. • Two (1.1%) out of 180 cases with fee code 84 (time payment fee) for \$25 assessed in error. Fee is only applicable on criminal offenses.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>WP 5C-14 ODL ACL analysis of CR10, CR20, and CR50 tables Audit discussions with Criminal section Manager and Collections section Manager in March 6, 2015 on preliminary fieldwork findings.</p>
<p>Condition: (Describe the current condition)</p>	<p>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.</p> <p>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).</p> <p>Fee code 59 (District Clerk Technology Fund / Archive Fee) was not established as a standard fee in the CRFE table when it became effective January 1, 2010. Fee code 59 is now reflected as a standard fee effective January 1, 2014.</p> <p>Fee code 100 (State Electronic Filing Fee) is missing from the FL schedule.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Court costs, fines, and fees should be assessed in compliance with applicable state laws, Commissioners Court orders, Attorney General opinions, etc.</p> <p>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. Commissioners Court Order No. 2013-1302 dated August 13, 2013 authorized increase to \$10 effective October 1, 2013. Government Code 51.607 delayed imposition of the fee until January 1, 2014.</p>



	<p>Quality control processes should be implemented with ongoing review by management.</p> <p>Information processing controls must be continually updated and monitored to help ensure that transactions completed through computerized applications are valid, authorized, complete, and accurate.</p> <p>COSO standards for internal control include adequate segregation of duties (separation of duties for personnel authorized to receipt payments and update assessments) so no one user has two or more business processes that could result in compromise of the integrity of the process or allow that person to commit fraud.</p> <p>According to Government Code, Sec. 51.305. DISTRICT COURT RECORDS TECHNOLOGY FUND. (Text of subsection effective until September 01, 2019 at which time the fee reverts back to not more than\$5)</p> <p>(b) The commissioners court of a county may adopt a district court records archive fee of not more than \$10 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.</p> <p>According to Government Code, Sec. 51.851. ELECTRONIC FILING FEE.</p> <p>(b) In addition to other fees authorized or required by law, the clerk of the supreme court, a court of appeals, a district court, a county court, a statutory county court, or a statutory probate court shall collect a \$20 fee 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 to be used as provided by Section 51.852.</p> <p>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:</p> <ol style="list-style-type: none"> (1) the person resides; or (2) the offense occurred for which the license was suspended. <p>(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:</p> <ol style="list-style-type: none"> (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. <p>(c) A petition filed under this section must set forth in detail the person’s essential need.</p> <p>(d) A petition filed under Subsection (b) must state that the petitioner was convicted in</p>
--	--



	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 and State Electronic Filing fees collected than authorized.				
Recommendation: (Describe corrective action)	Assessment and payment posting procedures should include: <ul style="list-style-type: none"> • 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. • CRFE tables update accurately and timely based on statutory changes. • Care taken in recording all elements of the receipt correctly to the proper accounts. • Supervisor periodic review of assessments for appropriateness and completeness. • Adjustments to assessments should be made that both good internal control and audit trails are maintained including compensating controls such as dual sign-off on adjustments, supervisory review and pre-approval, testing, and validation. 				
Responsible Department or Organization:	District Clerk Criminal				
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:		Date:
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 13.DC.02.04i
Date: December 12, 2014
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: JG

<p>Finding:</p>	<p>Fee Assessments – CV Schedule A review of the CV (Civil Protective Order) schedule assessments for all 962 cases created during fiscal years 2012 and 2013 revealed:</p> <ul style="list-style-type: none"> • 100% of cases without assessment of standard filing fees when costs are ordered against the respondent by the Judge. Court costs and fees not assessed include: <ul style="list-style-type: none"> ○ \$42 State Judicial Support Fee, code 07 ○ \$15 Court Reporter Service Fee, code 33 ○ \$20 Law Library Fee, code 36 ○ \$5 Appellate Fee, code 52 ○ \$45 State Judicial Salary Fee, code 53 ○ \$15 Alternative Dispute Fee, code 55 ○ \$5 Court House Security Fee, code 65 ○ \$5 Records Management & Preservation Fee. code 66 ○ \$5 District Clerk Records Management & Preservation Fee, code 95 • Twelve (100%) of cases without assessment of the \$20 State Electronic Filing Fee, code 100 for filings on or after September 1, 2013. • 100% of cases without assessment of the standard \$50 filing fee for Clerk Fees, fee code 31; however, assessments ranged from \$28 to \$39 which includes the \$16 Protective Order Fee and \$8 Citation Issuance Fees.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>WP 5C-15 Protective Order ACL analysis of CR10, CR20, and CR50 tables Audit discussions with Criminal section Manager and Collections section Manager in March 6, 2015 on preliminary fieldwork findings.</p>
<p>Condition: (Describe the current condition)</p>	<p>Applicants may petition the court for issuance of a protective order. The application does not require 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.</p> <p>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. However, the CV schedule is not updated as necessary to include all court costs as allowed by statute.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>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.</p> <p>Quality control processes should be implemented with ongoing review by management.</p>



	<p>Information processing controls must be continually updated and monitored to help ensure that transactions completed through computerized applications are valid, authorized, complete, and accurate.</p> <p>COSO standards for internal control include adequate segregation of duties (separation of duties for personnel authorized to receipt payments and update assessments) so no one user has two or more business processes that could result in compromise of the integrity of the process or allow that person to commit fraud.</p> <p>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:</p> <ol style="list-style-type: none"> (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. <p>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 <u>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</u>, charges, or expenses incurred in connection with the protective order.</p> <p>(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).</p> <p>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.</p> <p>(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.</p> <p>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. Commissioners Court Order No. 2013-1302 dated August 13, 2013 authorized increase to \$10 effective October 1, 2013. Government Code 51.607 delayed imposition of the fee until January 1, 2014.</p>
--	--



	<p>According to Government Code, Sec. 51.305. DISTRICT COURT RECORDS TECHNOLOGY FUND. (Text of subsection effective until September 01, 2019 at which time the fee reverts back to not more than\$5)</p> <p>(b) The commissioners court of a county may adopt a district court records archive fee of not more than \$10 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.</p> <p>According to Government Code, Sec. 51.851. ELECTRONIC FILING FEE.</p> <p>(b) In addition to other fees authorized or required by law, the clerk of the supreme court, a court of appeals, a district court, a county court, a statutory county court, or a statutory probate court shall collect a \$20 fee 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 to be used as provided by Section 51.852.</p> <p>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:</p> <p>(1) in family matters:</p> <p>(F) protective order fee (Sec. 81.003, Family Code) . . . \$16;</p> <p>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.</p> <p>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:</p> <p>(1) \$5 in family law cases and proceedings as defined by Section 25.0002, Government Code; and</p> <p>(2) \$10 in any case other than a case described by Subdivision (1).</p> <p>According to Government Code, Sec. 51.705. ADDITIONAL FILING FEE FOR</p>
--	--



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



	<p>suit to be used for court-related purposes for the support of the judiciary.</p> <p>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.)</p>						
Cause: (Describe the cause of the condition if possible)	Unknown						
Effect: (Describe or quantify any adverse effects)	Loss of County and State revenue						
Recommendation: (Describe corrective action)	<p>Assessment and payment posting procedures should include:</p> <ul style="list-style-type: none"> • 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. • CRFE tables update accurately and timely based on statutory changes. • Care taken in recording all elements of the receipt correctly to the proper accounts. • Supervisor periodic review of assessments for compliance and completeness. • Adjustments to assessments should be made that both good internal control and audit trails are maintained including compensating controls such as dual sign-off on adjustments, supervisory review and pre-approval, testing, and validation. 						
Responsible Department or Organization:	District Clerk Criminal						
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	<table border="1"> <tr> <td>Respondent:</td> <td></td> <td>Date:</td> <td></td> </tr> </table>	Respondent:		Date:	
Respondent:		Date:					
Comments:							
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration				



Finding Number: 130DC.02.04j
Date: December 12, 2014
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: JG

<p>Finding:</p>	<p>Fee Assessments – All Fee Codes Reviewed A sample review of 28 cases from the ACL analysis/extract schedule of all fee code assessments created during fiscal years 2012 and 2013 revealed:</p> <ul style="list-style-type: none"> • Six warrants issued without postings to JI66 on FORVUS (the mainframe) or Onbase; however, the \$50 warrant fee was properly assessed to each case. • One case with the offense reduced to a misdemeanor charge without assessment of the \$25 District Attorney fee, code 32. The Courthouse Security Fee, code 65, was assessed for \$5 rather than \$3 and the State Consolidated Courts Costs, code 77, was assessed for \$133 rather than \$83. • One case without assessment of two Warrant Fees for \$50 each. • One case (burglary of habitation with intent to commit other felony) without assessment of the \$250 DNA Fee, code 91.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>WP 5C-13 All Fee Codes ACL analysis of CR10, CR20, and CR50 tables Audit discussions with Criminal section Manager and Collection section Manager in March 6, 2015 on preliminary fieldwork findings.</p>
<p>Condition: (Describe the current condition)</p>	<p>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.</p> <p>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.</p> <p>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.</p> <p>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).</p>



<p>Criteria: (Describe the optimal condition)</p>	<p>Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge’s orders, Commissioners Court orders, Attorney General opinions, etc.</p> <p>Quality control processes should be implemented with ongoing review by management.</p> <p>System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems. Information processing controls must be continually updated and monitored to help ensure that transactions completed through computerized applications are valid, authorized, complete, and accurate.</p> <p>COSO standards for internal control include adequate segregation of duties (separation of duties for personnel authorized to receipt payments and update assessments) so no one user has two or more business processes that could result in compromise of the integrity of the process or allow that person to commit fraud.</p> <p>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:</p> <ol style="list-style-type: none"> (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. <p>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.</p> <p>(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.</p> <p>(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.</p> <p>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:</p> <ol style="list-style-type: none"> (1) Chapter 49, Penal Code; or (2) Chapter 481, Health and Safety Code. <p>In accordance with Code of Criminal Procedure, Art. 102.0186. ADDITIONAL COSTS ATTENDANT TO CERTAIN CHILD SEXUAL ASSAULT AND RELATED CONVICTIONS.</p>
---	---



	<p>(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.</p> <p>(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.</p> <p>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.</p> <p>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:</p> <ol style="list-style-type: none"> (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. <p>(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.</p> <p>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.</p> <p>(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.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Clerical error Lack of system edit to prevent assessment in excess of statutorily authorized amount Inadequate quality assurance controls Incomplete automation in the fee assessment process including for assessments for offense charge reductions.</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>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</p>
<p>Recommendation: (Describe corrective action)</p>	<p>Assessment and payment posting procedures should include:</p> <ul style="list-style-type: none"> • 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



	<p>Class, and offense type for criminal offenses.</p> <ul style="list-style-type: none"> • 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. • Adjustments to assessments should be made that both good internal control and audit trails are maintained including compensating controls such as dual sign-off on adjustments, supervisory review and pre-approval, testing, and validation. • Staff should be provided additional training on the assessment process. <p>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.</p> <p>System modifications to further automate the fee assessment process should be considered or documented for future migration to the Adult Case Management System (ACMS).</p> <p>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).</p>		
Responsible Department or Organization:	District Clerk Criminal		
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: _____ Date: _____
Comments:			
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 13.DC.02.04k
Date: December 12, 2014
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: JG

<p>Finding:</p>	<p>Fee Assessments – FB Schedule A sample review of the FB (Felony Bond) schedule assessments created during fiscal years 2012 and 2013 revealed:</p> <p>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:</p> <ul style="list-style-type: none"> • Three (7%) final bond forfeiture cases without discharges noted on AIS. • Eleven (26%) final bond forfeiture cases without assessment of court costs even though ordered by the judge. • One final bond forfeiture case with interest assessed; however, the order did not indicate that interest should be charged. • 20 final bond forfeiture cases with incomplete (partial) assessment of court costs. (Refer to District Attorney opinion dated August 14, 2011) • Four bailiff fee assessments for \$60 rather than the approved \$20. • One bond forfeiture fine assessment for \$25,000 removed after payment creating a negative (\$25,000) receivable balance. • 29 (100%) of Motions for New Trial with incomplete (partial) assessment of court costs; only the \$15 clerk fee for the motion was assessed. (Refer to District Attorney opinion dated August 1, 2014) • One Bill of Review without full assessment of court costs. (Refer to District Attorney opinion dated September 28, 2011) <p>Risks identified during walkthrough of department’s internal controls revealed:</p> <ul style="list-style-type: none"> • Supervisory review not evidenced for bond forfeiture assessments and CRAM updates (R08).
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>WP 6B, 7A.2c, 7B, 7B.1, 7C, 7C.1 ACL analysis of CR10, CR20, and CR50 tables Statutes and District Attorney opinions District Clerk Internal Control Walkthrough June 2014 Audit discussions with Criminal section Manager and Collections section Manager in March 6, 2015 on preliminary fieldwork findings.</p>
<p>Condition: (Describe the current condition)</p>	<p>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</p>



	<p>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.</p> <p>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. However, the FB schedule is not updated as necessary to include all court costs as allowed by statute.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>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.</p> <p>Quality control processes should be implemented with ongoing review by management.</p> <p>Information processing controls must be continually updated and monitored to help ensure that transactions completed through computerized applications are valid, authorized, complete, and accurate.</p> <p>COSO standards for internal control include adequate segregation of duties (separation of duties for personnel authorized to receipt payments and update assessments) so no one user has two or more business processes that could result in compromise of the integrity of the process or allow that person to commit fraud.</p> <p>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. Commissioners Court Order No. 2013-1302 dated August 13, 2013 authorized increase to \$10 effective October 1, 2013. Government Code 51.607 delayed imposition of the fee until January 1, 2014.</p> <p>According to Government Code, Sec. 51.305. DISTRICT COURT RECORDS TECHNOLOGY FUND. (Text of subsection effective until September 01, 2019 at which time the fee reverts back to not more than\$5)</p> <p>(b) The commissioners court of a county may adopt a district court records archive fee of not more than \$10 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-</p>



	<p>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.</p> <p>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.</p> <p>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).</p> <p>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.</p> <p>According to Local Government Code, Sec. 118.131. FEES SET BY COMMISSIONERS COURT. (a) The commissioner's court of a county may set reasonable fees to be charged for services by the offices of the sheriff and constables. (i) The commissioner's 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.</p> <p>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 commissioner's 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</p>
--	--



	<p>delinquent taxes.</p> <p>(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.</p> <p>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.</p> <p>(b) The fees are:</p> <p>(1) Except as provided by Subsection (b-1), for filing a suit, including an appeal from an inferior court, \$50;</p> <p>(2) for filing a cross-action, counterclaim, intervention, contempt action, motion for new trial, or third-party petition, \$15;</p> <p>(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;</p> <p>(4) for records management and preservation, \$10; and</p> <p>(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.</p> <p>(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:</p> <p>(1) \$5 to the county records management and preservation fund for records management and preservation, including automation, in various county offices; and</p> <p>(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.</p> <p>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.</p> <p>(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.</p> <p>(c) The clerks of the respective courts shall collect the costs established by Subsections (a) and (b) of this section.</p> <p>(d) If a commissioner’s 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.</p>
--	--



	<p>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.</p> <p>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).</p> <p>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.</p> <p>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.)</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Clerical error Inadequate quality assurance controls Management decision Schedules not updated</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Possible loss of County and State revenue Receivables at bond forfeiture case level over or understated</p>
<p>Recommendation: (Describe corrective action)</p>	<p>Assessment and payment posting procedures should include:</p> <ul style="list-style-type: none"> • 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. • CRFE tables update accurately and timely based on statutory changes. • 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



	<p>/ cleared through CRAM and incorrect assessment amounts revised by supervisory personnel. Adjustments to assessments should be made that both good internal control and audit trails are maintained including compensating controls such as dual sign-off on adjustments, supervisory review and pre-approval, testing, and validation.</p> <ul style="list-style-type: none"> • 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. <p>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.</p>		
Responsible Department or Organization:	District Clerk Criminal		
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: _____ Date: _____
Comments:			
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 13-DC-02-04L
Date: April 24, 2015
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: TM

<p>Finding:</p>	<p>Fee Assessments – FX and FND Schedules An ACL analysis/extract of 2,864 FX (Felony Expunction) and 309 FND (Felony Non-Disclosure) schedule assessments/receipts created/issued during fiscal years 2012 and 2013 revealed:</p> <ul style="list-style-type: none"> • 309 out of 309 (100%) fee code 94 (Non-disclosure Fee) assessments under the FND schedule for \$33 rather than statutorily authorized amount of \$28 • 309 out of 309 (100%) fee code 36 (Law Library Fee) assessments under the FND schedule for \$15 rather than the increased amount of \$20 (effective August 1, 2011) • 242 out of 242 (100%) fee code 94 (Non-disclosure Fee) assessments under the FX schedule for expunction cases (should be FND schedule for Non-Disclosures) as an optional selection for \$33 rather the statutorily authorized amount of \$28. • 15 out of 15 (100%) receipts under the FND schedule without assessments for the \$20 fee code 100 (State Electronic Filing Fee). • 2864 out of 2864 (100%) fee code 36 (Law Library Fee) assessments under the FX schedule for \$15 rather than the increased amount of \$20 (effective August 1, 2011) • Instances of other fee code assessment errors. • 90 out of 90 (100%) receipts under the FX schedule without assessments for the \$20 fee code 100 (State Electronic Filing Fee).
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>ACL analysis of CR10, CR20, and CR50 tables</p>
<p>Condition: (Describe the current condition)</p>	<p>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.</p> <p>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).</p> <p>The FND and FX schedules incorrectly include the non-disclosure fee at \$33 rather than the \$28 fee authorized by statute.</p> <p>The FND schedule incorrectly includes the law library fee at \$15 rather than the \$20 fee authorized by Commissioners Court.</p>



<p>Criteria: (Describe the optimal condition)</p>	<p>Court costs, fines, and fees should be assessed in compliance with applicable state laws, Commissioners Court orders, Attorney General opinions, etc.</p> <p>Quality control processes should be implemented with ongoing review by management.</p> <p>System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems.</p> <p>Information processing controls must be continually updated and monitored to help ensure that transactions completed through computerized applications are valid, authorized, complete, and accurate.</p> <p>COSO standards for internal control include adequate segregation of duties (separation of duties for personnel authorized to receipt payments and update assessments) so no one user has two or more business processes that could result in compromise of the integrity of the process or allow that person to commit fraud.</p> <p>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), <u>the person may petition the court that placed the defendant on deferred adjudication for an order of nondisclosure under this subsection.</u> 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. <u>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.</u> The payment may be made only on or after:</p> <p>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:</p> <ol style="list-style-type: none"> (1) the petitioner was arrested; or (2) the offense was alleged to have occurred. <p>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.</p>
---	---



	<p>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:</p> <ol style="list-style-type: none"> (1) <u>the fee charged for filing an ex parte petition in a civil action in district court;</u> (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. <p>(b) The fees under Subsection (a) shall be waived if:</p> <ol style="list-style-type: none"> (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. <p>According to Government Code, Sec. 103.021, ADDITIONAL FEES AND COSTS IN CRIMINAL OR CIVIL CASES: CRIMINAL CODE OF PROCEDURE include:</p> <ol style="list-style-type: none"> (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> <p>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:</p> <ol style="list-style-type: none"> (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> <p>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:</p> <ol style="list-style-type: none"> (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> <p>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>.</p> <p>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.)</p>
--	---



	<p>According to Government Code, Sec. 51.851. ELECTRONIC FILING FEE. (b) In addition to other fees authorized or required by law, the clerk of the supreme court, a court of appeals, a district court, a county court, a statutory county court, or a statutory probate court shall collect a \$20 fee 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 to be used as provided by Section 51.852.</p>			
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>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. Inadequate quality assurance controls</p>			
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>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.</p>			
<p>Recommendation: (Describe corrective action)</p>	<p>Assessment and payment posting procedures should include:</p> <ul style="list-style-type: none"> • 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. • CRFE tables update accurately and timely based on statutory changes and Commissioners Court orders. • 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 receipts in error. Incorrect assessment amounts revised by supervisory personnel. Adjustments to assessments/receipts should be made that both good internal control and audit trails are maintained including compensating controls such as dual sign-off on adjustments, supervisory review and pre-approval, testing, and validation. <p>Consider removing fee code 94 from the FX schedule.</p> <p>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.</p>			
<p>Responsible Department or Organization:</p>	<p>District Clerk Criminal</p>			
<p>Management's Response:</p>	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	<p>Respondent:</p>	<p>Date:</p>
<p>Comments:</p>				
<p>Disposition:</p>	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration	



Finding Number: 13-DC-02-04m
Date: June 12, 2014
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: TM

Finding:	<p>Fee Assessments – FR Schedule</p> <p>A 100% ACL analysis/extract of 5,820 FR (Felony Reduced) schedule assessments created during fiscal years 2012 and 2013 revealed:</p> <ul style="list-style-type: none"> • 205 (3.5%) cases with assessment or other errors including, but not limited to: <ul style="list-style-type: none"> • Eighteen cases with fee code 32 (District Attorney Fee) for \$25 not assessed on reductions to Class A or B misdemeanors • 166 cases with fee code 77 (Consolidated State Court Costs) over-assessed (\$83 versus \$40) on reductions to Class C misdemeanors • Nineteen cases with fee code 77 (Consolidated State Court Costs) over-assessed (\$133 versus \$83) on reductions to Class A or B misdemeanors • Three cases with fee code 77 (Consolidated State Court Costs) over-assessed (\$40 versus \$17) on reductions to Class C misdemeanors • 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. • Eighteen cases with fee code 13 (State Drug and Intoxication Fee) for \$50 or \$60 assessed erroneously on reduction to Class C misdemeanor • One case with fee code 009 (Child Abuse Prevention Fund) for \$100 not assessed on reduction to misdemeanor indecency with a child • Five 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 fee code 81 (Graffiti Fee) for \$50 assessed erroneously on reduction to illegal dumping • One case with fee code 17 (Criminal Justice Planning) over-assessed (\$10 versus \$5) on reduction to Class C misdemeanor • One case with fee code 25 (Local Crime Stopper Assistance) for \$2 assessed erroneously • Twenty cases with fee code 65 (Courthouse Security Fee) over-assessed (\$5 versus \$3) on reductions to Class A or B misdemeanor drug offenses • Six cases with fee code 16 (Compensation to Victims of Crime) over-assessed (\$35 versus \$15) on reductions to Class C misdemeanor • One case with fee code 16 (Compensation to Victims of Crime) over-assessed (\$45 versus \$35) on reduction to Class A or B misdemeanor • Once case with fee code 18 (Law Enforcement Officers Administration) under-assessed (\$1 versus \$1.50) <p>FR schedule includes both fee code 81 (Graffiti Fee) and fee code 83 (Aerosol Fee) which are one in the same.</p>
Workpaper Reference: (or other method by	<p>ACL analysis of CR10, CR20, and CR50 tables Meeting with Criminal Section Operations Manager and other staff on June 11, 2014 on</p>



<p>which finding was identified)</p>	<p>preliminary findings.</p>
<p>Condition: (Describe the current condition)</p>	<p>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.</p> <p>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.</p> <p>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).</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge’s orders, Commissioners Court orders, Attorney General opinions, etc.</p> <p>Quality control processes should be implemented with ongoing review by management.</p> <p>System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems.</p> <p>Information processing controls must be continually updated and monitored to help ensure that transactions completed through computerized applications are valid, authorized, complete, and accurate.</p> <p>COSO standards for internal control include adequate segregation of duties (separation of duties for personnel authorized to receipt payments and update assessments) so no one user has two or more business processes that could result in compromise of the integrity of the process or allow that person to commit fraud.</p> <p>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:</p> <ol style="list-style-type: none"> (1) \$133 on conviction of a felony; (2) \$83 on conviction of a Class A or Class B misdemeanor; or



	<p>(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.</p> <p>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.</p> <p>(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.</p> <p>(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.</p> <p>In accordance with Code of Criminal Procedure, Art. 102.0186. ADDITIONAL COSTS ATTENDANT TO CERTAIN CHILD SEXUAL ASSAULT AND RELATED CONVICTIONS.</p> <p>(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.</p> <p>(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.</p> <p>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:</p> <ol style="list-style-type: none"> (1) Chapter 49, Penal Code; or (2) Chapter 481, Health and Safety Code. <p>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.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Clerical error Lack of system edit to prevent assessment in excess of statutorily authorized amount Incomplete CRFE table set-up for FR schedule Inadequate quality assurance controls Incomplete automation in the fee assessment process</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>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</p>
<p>Recommendation:</p>	<p>Assessment and payment posting procedures should include:</p>



<p>(Describe corrective action)</p>	<ul style="list-style-type: none"> • 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. • Corrections processed for the receipts in error. Incorrect assessment amounts revised by supervisory personnel. Adjustments to assessments/receipts should be made that both good internal control and audit trails are maintained including compensating controls such as dual sign-off on adjustments, supervisory review and pre-approval, testing, and validation. <p>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).</p> <p>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).</p>			
<p>Responsible Department or Organization:</p>	<p>District Clerk Criminal</p>			
<p>Management’s Response:</p>	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	<p>Respondent:</p>	<p>Date:</p>
<p>Comments:</p>				
<p>Disposition:</p>	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration	



Finding Number: 13-DC-02-04n
Date: June 12, 2014
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: TM

<p>Finding:</p>	<p>Fee Assessments – FRD Schedule A 100% ACL analysis/extract of 157 FRD (Felony Reduced DWI) schedule assessments created during fiscal years 2012 and 2013 revealed:</p> <ul style="list-style-type: none"> • 10 (6.37%) cases with assessment or other errors including, but not limited to: <ul style="list-style-type: none"> • Nine 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 (\$60.50 versus \$40) on reduction to Class C misdemeanor • One case with fee code 78 (County Breath Alcohol Testing Fee) for \$22.50 assessed erroneously on reduction to Class C misdemeanor • One case with fee code 93 (Intoxication Fee) for \$100 assessed erroneously on reduction to Class C misdemeanor <p>FRD schedule includes fee code 94 (non-disclosure fee) as an optional non-standard selection.</p>
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>ACL analysis of CR10, CR20, and CR50 tables Meeting with Criminal Section Operations Manager and other staff on June 11, 2014 on preliminary findings.</p>
<p>Condition: (Describe the current condition)</p>	<p>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.</p> <p>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.</p> <p>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).</p>



<p>Criteria: (Describe the optimal condition)</p>	<p>Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge’s orders, Commissioners Court orders, Attorney General opinions, etc.</p> <p>Quality control processes should be implemented with ongoing review by management.</p> <p>System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems.</p> <p>Information processing controls must be continually updated and monitored to help ensure that transactions completed through computerized applications are valid, authorized, complete, and accurate.</p> <p>COSO standards for internal control include adequate segregation of duties (separation of duties for personnel authorized to receipt payments and update assessments) so no one user has two or more business processes that could result in compromise of the integrity of the process or allow that person to commit fraud.</p> <p>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:</p> <ol style="list-style-type: none"> (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. <p>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.</p> <p>(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.</p> <p>(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.</p> <p>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:</p> <ol style="list-style-type: none"> (1) Chapter 49, Penal Code; or (2) Chapter 481, Health and Safety Code.
<p>Cause:</p>	<p>Clerical error</p>



(Describe the cause of the condition if possible)	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. Inadequate 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 action)	Assessment and payment posting procedures should include: <ul style="list-style-type: none"> • 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. • Creation of an assessment procedures manual with periodic training sessions provided to staff. • Corrections processed for the receipts in error. Incorrect assessment amounts revised by supervisory personnel. Adjustments to assessments/receipts should be made that both good internal control and audit trails are maintained including compensating controls such as dual sign-off on adjustments, supervisory review and pre-approval, testing, and validation. 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:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:		Date:
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 13-DC-02-04o
Date: June 12, 2014
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: TM

<p>Finding:</p>	<p>Fee Assessments – FDW Schedule A 100% ACL analysis/extract of 2160 FDW (Felony DWI) schedule assessments created during fiscal years 2012 and 2013 revealed:</p> <ul style="list-style-type: none"> • 116 (5.37%) cases with assessment or other errors including, but not limited to: <ul style="list-style-type: none"> • 70 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. • Four 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. • 33 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 with fee code 77 (Consolidated State Court Costs) over-assessed (\$110.50 versus \$40) on reduction to Class C misdemeanor. Wrong schedule used. • 77 cases without assessments for fee code 32 (District Attorney Fee) for \$25 on reductions to misdemeanor. Wrong schedule used. • 76 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 13 (Drug and Intoxication Fee) for \$60 assessed erroneously. Not valid on reductions to Class C misdemeanor. • One case with fee code 78 (County Breath Alcohol Testing Fee) for \$22.50 assessed erroneously. Not valid on reductions to Class C misdemeanor. • One case with fee code 93 (Intoxication Fee) for \$100 assessed erroneously. Not valid on reductions to Class C misdemeanor. • One case without assessment of fee code 19 (Comprehensive Rehab Fee) for \$25. • One case without assessment of fee code 29 (Breath Alcohol Test) for \$30. <p>FDW schedule includes fee code 94 (non-disclosure fee) as an optional non-standard selection.</p>
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>ACL analysis of CR10, CR20, and CR50 tables Meeting with Criminal Section Operations Manager and other staff on June 11, 2014 on preliminary findings.</p>



<p>Condition: (Describe the current condition)</p>	<p>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.</p> <p>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.</p> <p>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).</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge’s orders, Commissioners Court orders, Attorney General opinions, etc.</p> <p>Quality control processes should be implemented with ongoing review by management.</p> <p>System controls and edits should exist to prevent unauthorized or erroneous entries to computerized systems.</p> <p>Information processing controls must be continually updated and monitored to help ensure that transactions completed through computerized applications are valid, authorized, complete, and accurate.</p> <p>COSO standards for internal control include adequate segregation of duties (separation of duties for personnel authorized to receipt payments and update assessments) so no one user has two or more business processes that could result in compromise of the integrity of the process or allow that person to commit fraud.</p> <p>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:</p> <ol style="list-style-type: none"> (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.



	<p>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.</p> <p>(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.</p> <p>(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.</p> <p>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:</p> <p>(1) Chapter 49, Penal Code; or</p> <p>(2) Chapter 481, Health and Safety Code.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>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. Inadequate quality assurance controls Incomplete automation in the fee assessment process</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Over-assessment of court costs to defendant disbursed to the State Incorrect fee assessments and incorrect reporting of collections by court costs category</p>
<p>Recommendation: (Describe corrective action)</p>	<p>Assessment and payment posting procedures should include:</p> <ul style="list-style-type: none"> • 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. • Corrections processed for the receipts in error. Incorrect assessment amounts revised by supervisory personnel. Adjustments to assessments/receipts should be made that both good internal control and audit trails are maintained including compensating controls such as dual sign-off on adjustments, supervisory review and pre-approval, testing, and validation. <p>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).</p>



	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:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:		Date:
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 13-DC-02-04p
Date: June 14, 2014
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: TM

Finding:	<p>Fee Assessments – F- Schedule</p> <p>A 100% ACL analysis/extract of 58,927 F- (Felony Regular) schedule assessments created during fiscal years 2012 and 2013 revealed:</p> <ul style="list-style-type: none"> • 3,215 (5.46%) cases with assessment or other errors including, but not limited to: <ul style="list-style-type: none"> • 2794 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. • 15 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. • 37 cases with fee code 77 (Consolidated State Court Costs) over-assessed (\$133 versus \$40) on reduction to Class C misdemeanor. Wrong schedule used. • One case with fee code 77 (Consolidated State Court Costs) over-assessed (\$83 versus \$40) on reduction to Class C misdemeanor. Wrong schedule used. • One case with fee code 77 (State Court Costs pre-consolidation) over-assessed (\$80 versus \$40) on reduction to Class C misdemeanor. Wrong schedule used. • 2,827 cases without assessments for fee code 32 (District Attorney Fee) for \$25 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 misdemeanor. • One case with fee code 32 (District Attorney Fee) for \$21 erroneously assessed. • 2,849 cases with assessments for fee code 65 (Courthouse Security Fee) for \$5 versus \$3 on reductions to misdemeanor. Wrong schedule used. • Two cases without assessment of fee code 81 (Graffiti Fee) for \$50. • Eight cases without assessment of fee code 13 (Drug and Intoxication Fee) for \$60 on drug offenses including reductions to Class A or B misdemeanor. • One case without assessment of fee code 13 (Drug and Intoxication Fee) for \$60 on reduction to DWI misdemeanor Class B. • Two cases without assessment of fee code 13 (Drug and Intoxication Fee) for \$50. • Nine cases with fee code 13 (Drug and Intoxication Fee) for \$60 assessed erroneously on misdemeanor reductions. Wrong schedule used. • Two cases with fee code 13 (Drug and Intoxication Fee) for \$60 assessed erroneously on felony reductions. Wrong schedule used. • 104 cases without assessment of fee code 13 (Drug and Intoxication Fee) for \$60 on drug offenses. • 23 cases with fee code 91 (DNA Fee) for \$250 assessed erroneously on reductions to non-applicable felony, Class A, B, or C misdemeanor offenses. Wrong schedule used. • One case with fee code 91 (DNA Fee) for \$250 (versus \$50) over-assessed on reduction to Class B misdemeanor. Wrong schedule used. • 55 cases without assessment of fee code 91 (DNA Fee) for \$250 on burglary of
-----------------	---



	<p>habitation offenses with intent to commit felony.</p> <ul style="list-style-type: none"> • 89 cases without assessment of fee code 91 (DNA Fee) for \$250 on applicable offenses. • 91 cases without assessment of fee code 09 (Child Abuse Prevention Fund) for \$100 on applicable offenses. • 23 cases with fee code 09 (Child Abuse Prevention Fund) for \$100 assessed erroneously on non-applicable offense reductions. Wrong schedule used. • One case without assessment of fee code 93 (Intoxication Fee) for \$100 60 on reduction to DWI misdemeanor Class B. • One case with fee code 50 (Miscellaneous Clerk Fees) for \$1,500 assessed erroneously rather than to fee code 061 (Fine). • One case with fee code 61 (Fine) over-assessed by \$750. Status: Clerk adjusted by entered a waiver credit for \$750. • Three cases with assessments for fee code 61 (Fine) duplicated totaling \$1,500, \$2,500, and \$3,000 respectively. • One case with assessments for fee code 61 (Fine) entered as \$1,500 and \$500; modified order reflects \$500. Status: Clerk adjusted by entering a waiver credit for \$1,500. • One case with multiple assessments for fee code 61 (Fine) totaling one million dollars. • 17 cases with fee code 16 (Compensation to Victims of Crime) over-assessed (\$45 versus \$35) on reduction to Class A or B misdemeanors. Wrong schedule used. • Two cases with fee code 16 (Compensation to Victims of Crime) over-assessed (\$45 versus \$15) on reduction to Class C misdemeanors. Wrong schedule used. • 16 cases with fee code 18 (Law Enforcement Officer Administration) over-assessed (\$1.50 versus \$1.00) • 17 cases without assessment of fee code 75 (Law Enforcement Management Fund) for .50 cents on Class C reductions. • Two cases with fee code 17 (Criminal Justice Planning) over-assessed (\$20 versus \$10) on reduction to Class A or B misdemeanors. Wrong schedule used. • One case with fee code 17 (Criminal Justice Planning) over-assessed (\$20 versus \$5) on reduction to Class C misdemeanor. Wrong schedule used. • One case without assessment of fee code 56 (District Clerk Technology Fund) for \$4. • 38 cases without assessment of fee code 25 (Local Crime Stopper Assistance) for \$2. • One case with fee code 25 (Local Crime Stopper Assistance) for \$2 assessed erroneously on reduction to Class C misdemeanor. Wrong schedule used. • Three cases without assessment of fee code 20 (State General Revenue) for \$2.50 on misdemeanor reductions. • One case with fee code 63 (Trial Fees) for \$5 assessed erroneously. • One case with fee code 63 (Trial Fees) over-assessed (\$10 versus \$5) • Three cases with fee code 76 (DA Protective Order Fee) assessed erroneously. • Instances of cases with warrants issued without assessment of fee code 35
--	---



	<p>(Sheriff's Fee) for \$50.</p> <ul style="list-style-type: none"> • 21 cases assessed using the F- schedule rather than the FRD schedule. • 23 cases with the reduction offense code missing from JI66 • One case with the defendant's date of birth entered as the offense date on JI66 and in creating the assessments reflected on CRIN. • One case with the defendant's date of birth entered as the offense date in creating the assessments reflected on CRIN. • One case with plea agreement reflecting a reduction to misdemeanor assault; however, the order reflects a felony. <p>Comparison of offense dates in JI66/JI68 to CRIN assessment screens revealed 87 variances including one variance with the date of birth (DOB) entered as the offense date during the assessment process resulting in the standard court costs not to be assessed.</p>
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>ACL analysis of CR10, CR20, and CR50 tables Meeting with Criminal Section Operations Manager and other staff on June 11, 2014 on preliminary findings.</p>
<p>Condition: (Describe the current condition)</p>	<p>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.</p> <p>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.</p> <p>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).</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge's orders, Commissioners Court orders, Attorney General opinions, etc.</p> <p>Quality control processes should be implemented with ongoing review by management.</p> <p>System controls and edits should exist to prevent unauthorized or erroneous entries to</p>



	<p>computerized systems.</p> <p>Information processing controls must be continually updated and monitored to help ensure that transactions completed through computerized applications are valid, authorized, complete, and accurate.</p> <p>COSO standards for internal control include adequate segregation of duties (separation of duties for personnel authorized to receipt payments and update assessments) so no one user has two or more business processes that could result in compromise of the integrity of the process or allow that person to commit fraud.</p> <p>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:</p> <ol style="list-style-type: none">(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. <p>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.</p> <p>(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.</p> <p>(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.</p> <p>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:</p> <ol style="list-style-type: none">(1) Chapter 49, Penal Code; or(2) Chapter 481, Health and Safety Code. <p>In accordance with Code of Criminal Procedure, Art. 102.0186. ADDITIONAL COSTS ATTENDANT TO CERTAIN CHILD SEXUAL ASSAULT AND RELATED CONVICTIONS.</p> <p>(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.</p> <p>(b) Costs imposed under this article are imposed without regard to whether the defendant</p>
--	---



	<p>is placed on community supervision after being convicted of the offense or receives deferred adjudication for the offense.</p> <p>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.</p> <p>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:</p> <ol style="list-style-type: none"> (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. <p>(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.</p> <p>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.</p> <p>(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.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>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.</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>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.</p>
<p>Recommendation: (Describe corrective action)</p>	<p>Assessment and payment posting procedures should include:</p> <ul style="list-style-type: none"> • 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



	<p>proper accounts.</p> <ul style="list-style-type: none"> • 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 the receipts in error and assessment errors including refunds issued as appropriate and adjustments reported to the County Treasurer for inclusion on the next State quarterly report. Incorrect assessment amounts revised by supervisory personnel. Adjustments to assessments/receipts should be made that both good internal control and audit trails are maintained including compensating controls such as dual sign-off on adjustments, supervisory review and pre-approval, testing, and validation. <p>F- schedule and CRFE table 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).</p> <p>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).</p>				
Responsible Department or Organization:	District Clerk Criminal				
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Date:	
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		



Finding Number: 13.DC.02.05
Date: December 12, 2014
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: JG

<p>Finding:</p>	<p>Credit Cards: A sample review of credit card transactions and corresponding CR mainframe receipts during FY2012 and FY2013 revealed:</p> <ul style="list-style-type: none"> • Four transactions on the Settlement report not receipted nor included in a deposit. <p>Risks identified during walkthrough of department’s cash handling processes revealed:</p> <ul style="list-style-type: none"> • Credit/debit card transactions are processed as a check payment type in the CR mainframe system due to system limitations. Expanded balancing procedures and manual notations on the deposit Form 98’s are required as a compensating control (R02).
<p>Work paper Reference: (or other method by which finding was identified)</p>	<p>WP 8B-C ACL files District Clerk Cash Receipts Walkthrough in June 2014 Manager and Collections section Manager in March 6, 2015 on preliminary fieldwork findings.</p>
<p>Condition: (Describe the current condition)</p>	<p>Credit/debit card payments are accepted via in-person using POS (Point of Sale) or online through Dallas County website.</p> <p>When customer is present, the cashier matches name on driver’s license to name on credit/debit card. The amount due and case number is entered into the POS swipe card device. Payments are posted to the CR mainframe system the same day as payment using payment check due to system limitations. A device detail reports are generated with the POS slips attached to the daily report at the end of the day. Next business day, batch settlement reports are retrieved.</p> <p>When customer makes payment online, the customer must identify case number and enter a valid credit/debit card number. An on-line payment confirmation is received by customer once payment is approved. Each business day District Clerk personnel print a report of transactions; most transactions are auto-posted to the CR mainframe system in an overnight automated batch process. Those that are not auto-posted are manually entered/receipted in the CR mainframe system.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Management judgment in designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. Internal control requires that five core components be present: Control Environment; Risk Assessment; Control Activities, Information and Communication; and Monitoring Activities. Specific cash controls related to internal controls, system security, and statutes regarding e-file control procedures require that:</p> <ul style="list-style-type: none"> • All monies received should be promptly receipted and deposited properly, and timely in accordance with Local Government Code, § 113.022 and Code of Criminal Procedure, § 103.004. • Accounting and system control procedures require daily reconciliation and



	<p>balancing of collected funds, including supervisory review.</p> <ul style="list-style-type: none"> E-Commerce requires information processing controls to test that transactions completed through computerized applications are valid and properly authorized, completely, accurately, and timely processed, and reported. <p>Per Dallas County General Policy for Use of Credit Card Transactions Policy, any customer credit card numbers or security numbers from the back of the credit card received through the mail and used to process credit card transactions must be securely retained for 24 months after the transaction is processed through web access in a locked file cabinet with limited access. After 24 months, the credit card information should be destroyed or redacted. At no time should credit card information be left on desks or other work areas nor be filed in case jackets.</p> <p>According to Local Government Code, § Sec. 130.003. PAYMENT CONDITIONAL. (a) The acceptance of a check or credit card invoice for the payment of a fee or tax does not constitute payment of the fee or tax. The fee or tax is not considered paid until the check is honored by the bank on which the check is drawn or the credit card invoice is honored by the issuer.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Non-integrated financial systems for e-commerce requiring manual intervention</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Delayed credit card reconciliation and revenue recognition. Potential risk of additional fees and warrants being issued on case. CR mainframe system not reflecting payment made in a timely manner results in misstated case balances and may result in duplicate payments.</p>
<p>Recommendation: (Describe corrective action)</p>	<ul style="list-style-type: none"> All credit card submissions should be receipted and deposited timely in accordance with Local Government Code, § 113.022 and Code of Criminal Procedure, § 103.004. Settlement reports should be reviewed daily for accepted or rejected credit card payments. Credit card payments should be entered into CR mainframe system when the credit card transaction appears on the daily settlement report and is not part of overnight automated batch process. Credit card payments should be reconciled against the settlement reports and added to the appropriate deposit daily with a separate Form 98 deposit submitted to the County Treasurer. Policy and procedures manual should be developed for credit card processing responsibilities and training of current procedures reinforced. Credit card settlement postings should be verified for accuracy of amount, payment type, case number, and payer. <p>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.</p>
<p>Responsible Department or Organization:</p>	<p>District Clerk Criminal</p>

County Auditor



Dallas County, Texas

Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:		Date:	
Comments:						
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration			



Finding Number: 13.DC.02.06
Date: December 12, 2014
Audit: District Clerk Criminal Audit
Auditor(s) Assigned: JG

Finding:	<p>Disbursement/Posting: A review of Special Fund 503 disbursements, Trust Fund 504 disbursements, and ACL extracts of fee code 15 (Special Fund fee code) for fiscal year 2012 and 2013 revealed:</p> <p><u>Special Fund assessment (Fee Code 15)</u> Cases with Special Fund (fee code 15) assessment errors:</p> <ul style="list-style-type: none"> • Five cases with Special Fund (Fee Code 15) assessed in error rather than Warrant Fee (Fee Code 35). Status: One case corrected. • One case with court costs waived after waiver ordered by the judge; however, a partial payment was subsequently received and applied to the case. • One case with Special Fund (Fee Code 15) for \$2,000 assessed in error rather than Fine (Fee Code 61). • 205 cases with overpayments receipted to the Special Fund (Fee Code 15) for amounts \$10 or less. <p><u>Special Fund 503 disbursement</u> A sample review of 20 Special Fund 503 disbursements and a comparison of Oracle to CR60 report for 209 Special Fund 503 disbursements revealed:</p> <ul style="list-style-type: none"> • Four disbursement checks were issued twice totaling \$182. Status: One duplicate payment for \$20 was cancelled / voided. Neither the disbursement nor the cancellation was posted. • Twelve checks (including one replacement check) were not posted to the CRIN system. <ul style="list-style-type: none"> ○ Two Special Fund disbursements totaling \$267 were for unrecovered return items without reversal of the original revenue postings and without corresponding transfers to Special Fund 503. • Six checks with posting delays to the CRIN system greater than five days. • One check posted for \$21.90 more than the issued amount. • Nineteen disbursements posted to CRIN without check numbers. • Instances of files uploaded to Samba drive with incomplete descriptions/references (audit trail) requiring additional staff time to research prior to posting. <p><u>Trust Fund 504 - Criminal Cash Bonds</u> A sample review of 41 trust Fund 504 disbursements revealed:</p> <ul style="list-style-type: none"> • Disbursements are only recorded to Odyssey (using the last four digits of the check). Adult Information System (AIS) is not updated to reflect the disbursement; cash bond balances in AIS are incorrect. • One disbursement issued for \$3,500 more than available due to data loaded to the Samba drive incorrectly. Status: Overpayment was recovered in April 2015. • Instances of files uploaded to Samba drive with incomplete
-----------------	--



	<p>descriptions/references (audit trail) requiring additional staff time to research prior to posting</p> <p>Risks identified during walkthrough of department’s internal controls revealed:</p> <ul style="list-style-type: none"> • Check disbursements are not consistently recorded to the CR mainframe system to clear available special fund balances (R07).
<p>Work paper Reference: (or other method by which finding was identified)</p>	<p>WP# 5C-1 FC15, 6A, 6A.1, Fund 503 9A-D, 9E, and Fund 504 10A-B ACL files District Clerk Internal Control Walkthrough June 2014 Discoverer Reports and Oracle Accounts Payable Expense Distribution Detail Report Manager and Collections section Manager in March 6, 2015 on preliminary fieldwork findings.</p>
<p>Condition: (Describe the current condition)</p>	<p>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.</p> <p>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.</p> <p>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.</p> <p>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</p>



	<p>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.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Management judgment in designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. Internal control requires that five core components be present: Control Environment; Risk Assessment; Control Activities, Information and Communication; and Monitoring Activities. Specific controls related to disbursement procedures require that:</p> <ul style="list-style-type: none"> • All special/trust fund checks should be accounted for, issued to the proper payee for the correct amount in a timely manner, and reference the relevant case information. • All special/trust fund disbursements and cancellations should be timely and accurately posted to the Odyssey courts system. • Automated process should be developed where possible to limit manual/duplicate data entry. • Case balances should be reviewed on a periodic basis and disbursements made to the appropriate parties in a timely manner. • 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) evidenced on subsidiary reconciliations. <p>COSO standards for internal control include adequate segregation of duties (separation of duties for personnel authorized to receipt payments, update assessments, prepare disbursement files, and/or approve disbursement batches for printing) so no one user has two or more business processes that could result in compromise of the integrity of the process or allow that person to commit fraud.</p> <p>In accordance with V.T.C.A., L.G.C., Sec. 117.121. DISBURSEMENT OF FUNDS. (a) Money may be paid from the registry fund only on checks or drafts signed by a clerk on the written order of the court with proper jurisdiction, except that the clerk may make a payment without court order for unpaid court costs from a cash bond deposited in connection with an appeal after the appellate court issues its</p>



	<p>mandate in the appeal if the costs remain unpaid for 45 days after the mandate is issued.</p> <p>(b) All checks or drafts issued for the disbursement of the registry fund must be submitted to the county auditor for the auditor’s countersignature before delivery or payment. The county auditor may countersign the checks only on written evidence of the order of the judge of the court in which the funds have been deposited, authorizing the disbursement of the funds.</p> <p>(c) Notwithstanding Subsections (a) and (b), a disbursement under an order of a court in which registry funds have been deposited may be made by electronic transfer if:</p> <ol style="list-style-type: none"> (1) the designated recipient of the money submits to a clerk a written request for the transfer; (2) the clerk gives written approval for the transfer; and (3) a county auditor countersigns the approval. <p>(d) A clerk may charge a reasonable fee, subject to the approval of the recipient of the money, for an electronic transfer of a disbursement from a registry fund.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Complex process and incomplete documentation Clerical error Non-integrated financial systems Original receipts for payments returned as NSF or credit card chargeback inconsistently reversed and reapplied to Special Fund 503.</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<ul style="list-style-type: none"> • 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 <p>Limited reconciliation:</p> <ul style="list-style-type: none"> • Undetected posting errors resulting in potential for overpayment and unrecoverable losses. • Additional staff time to research and correct posting errors.
<p>Recommendation: (Describe corrective action)</p>	<p>Disbursement (including posting of disbursements) procedures should include:</p> <ul style="list-style-type: none"> • Verification of available funds prior to processing disbursement requests. • Pre-disbursement files loaded accurately and completely to the Samba drive. • 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. <p>A management plan including reconciling GL and bank account should be developed and implemented.</p>



	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:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: _____ Date: _____
Comments:			
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 13.DC.02.07
Date: December 12, 2014
Audit: District Clerk Criminal Review
Auditor(s) Assigned: JG

<p>Finding:</p>	<p>NSF A review of procedures related to NSF items and receipts related to NSF items during fiscal years 2012 thru 2013 revealed (deposit types include checks, money orders, or credit cards):</p> <ul style="list-style-type: none"> • Eight out of nine receipted payments returned <u>unpaid</u> by the bank as NSF check items were <u>not</u> reversed in the Mainframe on the cases. • Nine out of nine cases without the \$30 NSF fee assessed to the party on the cases. <p>Risks identified during walkthrough of department’s internal controls revealed:</p> <ul style="list-style-type: none"> • The original receipt transactions for NSF check items are <u>not</u> reversed in the CR mainframe system. Revenue is overstated by recording funds that have not and may never be collected. (R05) • The NSF check list does not contain the case number for reference to the case that has the outstanding NSF check. (R06)
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpaper 11 Treasurer NSF check list Internal Control Walkthrough on June 2014 with District Clerk Criminal Manager and Process Support Supervisor</p>
<p>Condition: (Describe the current condition)</p>	<p>All NSF checks for the District Clerk’s Criminal section are returned by the bank directly to the County Treasurer for accounting and routing to the appropriate office for collection. At that time, the Treasurer submits a General Ledger entry to record all returned checks to Fund 170. A photo static copy of each check along with a Treasurer’s office form is sent to personnel in the District Clerk’s Criminal section. The supervisor in the Criminal section will contact the customer and inform them of the NSF check and request reimbursement. The Criminal section does not reverse the payment in Mainframe CR system nor assess the \$30 NSF fee. The case is not flagged in the Mainframe CR system due to the lack of a flagging mechanism. If no payment is received, the NSF check along with any correspondence, collection notes, and complaint form is sent to the District Attorney for collection.</p> <p>Since most original payments made with a NSF check or credit card chargeback are not reversed on the business management system, when a payment is received, a pre-numbered three-part manual receipt is prepared with the white copy given to the issuer and the NSF log is updated reflecting that the NSF has been paid. The pink copy goes to the Supervisor while the yellow copy stays in the receipt book. The payment and a copy of the manual receipt are taken to the Treasurer’s department. The Treasurer’s department issues a receipt acknowledging the funds. The receipt from the Treasurer’s department is filed in Trust & Accounting by the Supervisor in a binder. Funds received by the Treasurer for NSF items are included on a deposit form 98 and deposited to Fund 170.</p> <p>The Trust & Accounting Supervisor is notified by the Treasurer department when credit</p>



	<p>card chargebacks are received. Most credit card chargebacks are related to DC - Criminal and the Trust & Accounting Supervisor is not notified until a 503 check is requested to reimburse the chargeback bank account. The Treasurer’s office notifies DC Criminal of the chargeback. The chargebacks are investigated by the Supervisor who then sends a Chargeback Reimbursement Request form to the section that receipted the original credit card payment. The Chargeback Reimbursement Request is completed by the Supervisor in the section that processed the credit card payment and it is approved by the Manager of the section. If a receipt containing the customer’s signature is located, the receipt and any related documentation are returned for disputing the chargeback to the credit card company that issued the chargeback.</p> <p>If documentation cannot be located on a timely basis, the payment made with the credit card is reversed in the Mainframe Criminal CR system by the supervisor. Reversed payments are transferred to the special fund account Fee Code 15 allowing a check to be disbursed to reimburse the chargeback account. However, a \$30 NSF fee is not assessed.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Management judgment in designing, implementing and conducting internal control, and in assessing its effectiveness is emphasized in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework. Internal control requires that five core components be present: Control Environment; Risk Assessment; Control Activities, Information and Communication; and Monitoring Activities. Specific cash controls related to NSF check control procedures require that:</p> <ul style="list-style-type: none"> • Collection efforts should occur to obtain reimbursement of NSF items. • Case management financial reports are available to track outstanding NSF items. • Registry deposits returned as NSF items should not be disbursed unless the NSF check is immediately repaid. <p>A \$30 NSF fee should be assessed on the Mainframe Criminal CR system to the appropriate defendant’s case.</p> <p>Case fee payments: A Fund 503 check should be issued to Fund 170 (or the credit card chargeback account if a credit card item at the direction of the County Treasurer) and the disbursement should be posted to the Mainframe Criminal CR system.</p> <p>Registry deposit payments: A Fund 504 check should be issued to Fund 170 (or the credit card chargeback account if a credit card item at the direction of the County Treasurer) and the disbursement should be posted to the Mainframe Criminal CR system.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Incomplete application of control procedures</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Revenue is overstated and uncollected funds remitted to the State. Case balances inaccurately reflect financial assessments as paid. Revenue is recorded for funds that have not and may never be collected. May result in untimely, incomplete, or inaccurate processing and recording of NSF</p>



<p>Recommendation: (Describe corrective action)</p>	<p>transactions.</p> <ul style="list-style-type: none"> - A non-docket event should be added to the case on the Mainframe Criminal CR system once the department is notified of NSF item by the County Treasurer. - A \$30 NSF fee assessment should be added to the defendant’s case on the Mainframe Criminal CR system for each returned check/credit chargeback. - Non-registry funds returned as NSF, stop payment, or account closed should be reversed and applied to Fund 503 overpayment escrow within 30 days after notification if not paid in full. Subsequently, a Fund 503 check should be disbursed to Fund 170. - Payments returned as NSF, stop payment, or account closed for Registry/Trust funds should be remitted immediately to Fund 170 on notification from the County Treasurer. Registry/Trust funds should not be invested or disbursed until “good” funds are available. - Departmental NSF tracking list should be maintained and include all relevant information including applicable case number. Department NSF list should be reconciled to the Treasurer’s outstanding NSF outstanding list. All discrepancies should be resolved. - Management should implement a formalized, coordinated process with the Treasurer’s office for handling NSF items and chargebacks. <p>In anticipation of the pending migration from the Mainframe Criminal CR system, we recommend concerted effort be made to correct outstanding issues. In addition, document procedures needed to use the future case management system for tracking and reporting of outstanding NSF items.</p>				
<p>Responsible Department or Organization:</p>	<p>District Clerk Criminal</p>				
<p>Management’s Response:</p>	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	<p>Respondent:</p>	<p>Date:</p>	
<p>Comments:</p>	<p>Disposition: <input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration</p>				



Finding Number: 13.DC.02.08
Date: December 12, 2014
Audit: District Clerk Criminal Review
Auditor(s) Assigned: JG

<p>Finding:</p>	<p>Miscellaneous - Other</p> <p>Time and Attendance A review of time and attendance during fiscal years 2012 thru 2013 revealed:</p> <ul style="list-style-type: none"> • Two employees with 11 hours holiday time incorrectly applied. • Two instances of bi-weekly timecard sign-off defaulting to system-wide rather than sign-off by department personnel. • Employees take 50 minutes for lunch with no breaks. Lunch defaults to 30 minutes on the Kronos time and attendance system based on employee’s scheduled hours. <p>Other Controls An inquiry of the department manager revealed locks are not changed when employees separate from Dallas County employment or transfer to other departments.</p> <p>Responses to the Internal Control Questionnaire revealed:</p> <ul style="list-style-type: none"> • Employees do not lock their computer screens or log out of Forvus or AIS systems when leaving their desk. • Confidential data (such as social security numbers, date of birth, driver’s license numbers, etc) are left on desks, cabinets, etc. STATUS: Per Criminal Manager, all confidential records are not “locked” but offices are not open to the public and access is restricted. Written office policies and procedures are not provided to staff. • Cross-training is not provided to ensure qualified backup personnel meet peak workloads. • Employees are not required to report conflicts of interest when they are related to parties involved in court actions.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Workpapers 1C, 13A, 13B.1, 13B.5 Responses to Internal Control Questionnaire received 12/29/14</p>
<p>Condition: (Describe the current condition)</p>	<p>Time stamp functionality is used by non-exempt staff and online time entry functionality is used by exempt staff. Annual leave, sick leave, holidays, etc. taken are recorded to the Kronos system by the supervisor based on information available to them. The employee submits request to leave forms to supervisor for review and approval. Biweekly time sign-off / approval are updated by the supervisor in accordance with official direction.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Sec. 82-741. - Designated holidays. Each year during the budget process, the county commissioners court reviews and adopt holidays for the employees of the county. Employees of the county will observe the holidays designated by official action of the county commissioners court</p>



	<p>Sec. 82-175. - Supervisory responsibilities</p> <p>(c) Supervisors are responsible for ensuring employee time records are accurate and that no abuses occur. Only supervisors have the authority to correct employee time record errors or omissions.</p> <p>(d) Supervisors are responsible for recording employee vacation and sick time and for entering time for employees who are working outside their department work area.</p> <p>(e) Supervisors are responsible for checking daily start times, meal periods, end times, vacation time, sick time, compensatory time and overtime to ensure employees are in compliance with their shift work schedule and the county's overtime policies. Supervisors are responsible for promptly documenting actions warranting discipline and for promptly reporting possible fraud to the county auditor.</p> <p>According to Dallas County Code, Section 82.32, Work hours scheduling:</p> <p>(b) <i>Office hours.</i> An elected official/department head, with the approval of the commissioners court, has the right to establish and schedule reasonable work hours, rules and working conditions in a manner most advantageous to the county in accomplishing its service and work requirements. Compensatory time and overtime are also scheduled by the elected official/department head according to appropriate county policies. County offices, excluding 24-hour operations, are expected to remain open between the hours of 8:00 AM.-4:30 PM. and remain open during the noon hour. Employees should verify office hours and work hours with their supervisor.</p> <p>(c) <i>Breaks and lunch periods.</i> An elected official/department head may also establish breaks and lunch periods for their employees. Employees may be granted one break of ten minutes for each four hours worked. Employees are paid while on break. A lunch period may be 30 minutes or an hour depending on the work schedule approved by the elected/appointed official/department head. <u>Lunch periods are in addition to the regular eight-hour work period and shall not be combined with breaks.</u> Employees are not paid during their lunch period; therefore, they should be completely relieved of all duties and be free to leave their post of duty.</p> <p>Documents should be retained in a secure location</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Data entry error Inaccurate application of county time and attendance policies</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Accrual balances not accurately reflected in Kronos County liability for improper storage of confidential information.</p>
<p>Recommendation: (Describe corrective action)</p>	<ul style="list-style-type: none"> • Actual hours worked, meal periods, vacation time, sick time, holiday time, jury duty, compensatory time, overtime, ATO, etc. should be properly and timely posted to the Kronos time attendance system in accordance with Dallas County Code and Commissioners Court orders. • Each employee should affirm bi-weekly time paid / leave balances expended through review of pay slip on Employee Self-Service (ESS) application. • Historical edits should be completed to correct posting errors. • Employees should log out of applications or use screen savers that require passwords



	to log onto into the computer. <ul style="list-style-type: none"> • Policies and procedures manual should be provided to all employees and cross training should be considered. • Confidential data should be maintained in a secured environment with restricted access. 				
Responsible Department or Organization:	District Clerk Criminal				
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:		Date:
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		