

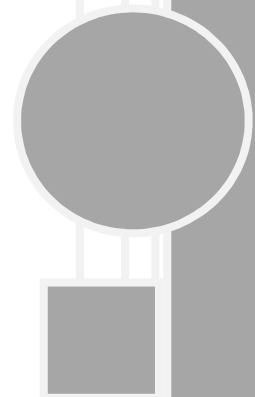


AUDIT REPORT

DALLAS COUNTY

DISTRICT CLERK CRIMINAL / BOND FORFEITURE - FY2018 AND 2019

Darryl D. Thomas
Dallas County Auditor
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DISTRICT CLERK CRIMINAL / BOND FORFEITURE - FY2018 AND 2019

TABLE OF CONTENTS

MANAGEMENT LETTER.....	3
EXECUTIVE SUMMARY	4
INTRODUCTION	6
DETAILS	7
Protective Order Conversion	7
Fee Assessments-F-Schedule	8
Bond Forfeiture - FB Schedule	9
Fee Assessments-FR Schedule	10
Credits	11
Special Funds Disbursements	12
Computer Receipts and Closeout/Deposit.....	13
Cash Management	15
Manual Receipts.....	16

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



DALLAS COUNTY
COUNTY AUDITOR

MANAGEMENT LETTER

Honorable Felicia Pitre
District Clerk
Dallas, Texas

Attached is the County Auditor's final report entitled "**District Clerk Criminal / Bond Forfeiture - FY2018 and 2019**" Report. In order to reduce paper usage, a hard copy will not be sent through in-house mail except to the auditee.

If you prefer that released reports be emailed to a different (or additional) recipient, please inform me of the name and the change will be made.

Respectfully,

A handwritten signature in blue ink, reading "Darryl D. Thomas".

Darryl D. Thomas
County Auditor

EXECUTIVE SUMMARY

A review of District Clerk Criminal for fiscal years 2018 and 2019 revealed the significant observations listed below:

Summary of Significant Observations

Significant issues related to the conversion of Protective Order cases from the mainframe to Odyssey in fiscal year 2019 include:

- Functionality to process deposits in CWR was not set up prior to go-live date.
- Credit card payments for cases converted to Odyssey continued to be receipted in the mainframe.
- Conversion tills were closed/deposited with daily deposit altering daily and historical reports.
- The out-of-county fee was not associated to a GL account in Odyssey.

Several fee schedules routinely under/over-assessed statutorily approved fee amounts.

- 1,352 cases on the Standard Felony (F-) schedule with under-assessments totaling \$338,000 for the DNA fee.
- 1,580 cases on the Standard Felony (F-) schedule with under-assessments totaling \$6,320 for the Jury fee.
- 78 cases on the Standard Felony (F-) schedule with under-assessments totaling \$7,800 for the Child Abuse Prevention Fund.
- 20 cases on the Felony Reduced (FR) schedule with over-assessments totaling \$1,200 for the Drug Court fee assessed in error.
- 9 cases on the Felony Reduced (FR) schedule with under-assessments totaling \$2,250 for the DNA fee.
- Cases on the Standard Felony (FS 12.44A) schedule assessed the incorrect amount for the Drug court fee.
 - 63 cases with under-assessments totaling \$3,780.
 - 141 cases with over-assessments totaling \$8,460.
- 87 cases on the Felony Reduced (FR) schedule were assessed for the incorrect amount.
 - Under-assessments totaling \$2,175 for the District Attorney fee.
 - Over-assessments totaling \$3,915 for the Courthouse Security fee and Consolidated Court Cost fee.

Repeat Observations from Previous Audits:

- Special Fund disbursements were posted with incorrect check information.
- Delays in posting special fund disbursements and cancelations.
- Waived, Probated, and Jail Time Served credits not entered as the correct credit type in CRIN.

- Manual receipts skipped in sequence and not marked void.
- Funds sent to the Treasurer's Office for deposit do not match system control totals.
- Fee assessment errors on various schedules.

Only those weaknesses which have come to our attention as a result of the audit have been reported. It is the responsibility of the department management to establish and maintain effective internal control over compliance with the requirement of laws, regulations, and contracts applicable to the department.

INTRODUCTION

Dallas County Auditor's Office mission is to provide responsible, progressive leadership by accomplishing the following:

- Comply with applicable laws and regulations
- Safeguard and monitor the assets of the County utilizing sound fiscal policies
- Assess risk and establish and administer adequate internal controls
- Accurately record and report financial transactions of the County
- Ensure accurate and timely processing of amounts due to County employees and vendors
- Set an example of honesty, fairness and professionalism for Dallas County government
- Provide services with integrity
- Work in partnership with all departments to resolve all issues of the County
- Strive to utilize the latest efficient and effective technology in the performance of tasks
- Provide technical support and training in the development, implementation, and maintenance of information systems
- Hold ourselves accountable to the citizens of the County at all times
- Be responsive to the elected officials and department heads of Dallas County

The objectives of this audit are to:

1. Ensure compliance with statutory requirements
2. Evaluate internal controls
3. Verification of accuracy and completeness of reporting
4. Review controls over safeguarding of assets

This audit covered the period of October 1, 2017 through September 30, 2019.

The audit procedures will include interviews with key process owners, observation of transactions processing, data analysis and sample testing of transactions. The main system used will also be reviewed and incorporated as part of the testing of transactions.

DETAILS

Protective Order Conversion

A review of the fiscal year 2019 conversion of criminal protective orders from mainframe to Odyssey revealed that the department only converted two years of protective order financial data which resulted in payments for protective orders being receipted in both systems after the cases were converted.

Criminal cashier tills were not properly set up before the go-live date resulting in credit card payments still being receipted in the mainframe system for the converted cases; therefore individual receipt adjustments had to be processed so that the payments would be reflected correctly on the converted cases in Odyssey. Because the CWR deposit capabilities for District Clerk Criminal were not properly setup and functioning prior to the Odyssey system go-live date, Odyssey deposits could not initially be processed. Additionally, the Out-of-County fee was not associated to a GL account in Odyssey. As a result, the GL accounting had to be manually added to each deposit and was not reflected on Odyssey reports. The conversion tills created for the protective order conversion were closed and deposited during the week instead of using a weekend date which altered the amounts on daily and historical Odyssey reports.

Controls related to the conversion of financial data indicate that conversion tills should be closed and deposited using a weekend date to minimize the impact on daily deposits and reporting; after a new system is implemented the prior system should no longer be operational; and end-to-end testing of all integrated systems including confirmation of GL accounting should be performed prior to live implementation of a new system.

Limited conversion of financial data has resulted in the expenditure of additional staff time to manually convert and adjust individual cases. Incomplete set-up and controls over the conversion process have resulted in inaccurate financial records including the issuance of duplicate receipts which overstate revenue.

Recommendation

Protective Order Conversion

Management should:

- Establish written procedures on how to handle cases that need to be converted to Odyssey
- Convert additional Protective Order cases with balance due totals in Odyssey to minimize manually converting cases over each time requested.
- Determine an end date for receipting Protective Orders in the mainframe system.

Management Action Plan

- The 2019 conversion of Criminal Protective Orders from mainframe to Odyssey was a District Clerk directive that was new and exciting for the Protective Order Court. This initiative would not only allow the Family and Protective Courts to be one system however it would allow the Judges to see the needed information on cases that were in their perspective courts. The District Clerk did make the final decision to convert only two years of Protective Order financial data at that time. In review,

there were some conversion steps that had to be revisited and revamped due to issues with cashier tills, Odyssey deposits, GL accounting, and receipting in both Forvus and Odyssey systems. The recommendations that have been submitted by the Auditors office will be taken into further consideration to increase the efficiency of the financial data.

Auditors Response

None

Fee Assessments-F-Schedule

A 100% review of the ACL analysis extract of assessments created during fiscal years 2018 and 2019 using the Felony Schedule revealed that the \$250 DNA fee (fee code # 91) was not assessed on 1,352 cases for a total of \$338,000 in under-assessments; 1,580 cases were not assessed Jury Fee (fee code # 99) for \$4 in error for a total of \$6,320 in under-assessments; and 78 cases were not assessed Child Abuse Prevention Fund (fee code# 9) for \$100 in error for a total of \$7,800 in under-assessments. Additionally, two cases were assessed the DNA Fee (fee code # 91) for \$250 in error; two cases were not assessed Drug Court Cost (fee code # 13) for \$60 in error; and two cases were not assessed the Graffiti Fee (fee code# 81) for \$50.

A 100% review of the ACL analysis extract of assessments created during fiscal years 2018 and 2019 using the Felony Schedule 12.44A revealed that 63 cases were not assessed Drug Court Cost (fee code # 13) for \$60 in error for a total of \$3,780; 141 cases were assessed Drug Court Cost (fee code# 13) for \$60 in error for a total of \$8,460 in over-assessments; 135 cases were not assessed the Jury Fee (fee code #99) for \$4 in error; and two case were assessed the State Electronic Filing Fee (fee code# 100) for \$20 instead of \$5.

A 100% review of the ACL analysis of assessments created during fiscal years 2018 and 2019 using the Felony Reduced to Class C schedule revealed nine cases were not assessed the DNA fee (fee code # 91) for \$250 for a total of \$2,250 in under-assessments; 41 cases were not assessed Jury Fee (fee code # 99) for \$4 in error; 20 cases were assessed the Drug Court Cost (fee code # 13) for \$60 in error; and eight cases were not assessed the Jury fee (fee code #99) for \$4 in error. Additionally, 87 cases were not assessed the District Attorney fee (fee code #32) for \$25 for a total of \$2,175 and over-assessed a total of \$3,915 for the Consolidated Court Cost (fee code #77) and Courthouse Security Fee (fee code #65).

Court costs, fines, and fees should be assessed in compliance with applicable state laws, judge's orders, Commissioners Court Orders, Attorney General Opinions, and Court Orders. Information processing controls must be continually updated and monitored to help ensure that transactions completed through computerized applications are valid, authorized, complete, and accurate. Lack of management oversight, clerical error and system limitations resulted in inaccurate or incomplete fee assessments and potential revenue loss for Dallas County.

Recommendation

Fee Assessments-F-Schedule

Management should:

- Periodically review assessments for appropriateness, timeliness, and completeness.
- Emphasize accuracy in recording all elements of the assessments and receipt.
- Process corrections (within statutory guidelines) for assessment errors and adjustments reported to the County Treasurer for inclusion on the next State Quarterly Report.

Management Action Plan

- Majority of the cases in this section have been reviewed with IT and more information is needed from the Auditors office for clarification on the statute regarding this schedule. Therefore, these cases are still ending correction and they will be addressed after a meeting with IT and the Auditors office. There was an issue in the FORVUS programing identified that affects this schedule. Once these cases are clarified, they will be corrected by IT through their programming patch and any that can be addressed manually by staff will also be updated.

Auditors Response

None

Bond Forfeiture - FB Schedule

A sample review of bonds with a status of default judgment and a NISI status of 270 days or greater as of the audit review date and a sample review of bond forfeiture cases for appropriate court actions in AIS and CRIN revealed nine bond forfeiture cases older than 270 days with a NISI judgment issued have no activity to either set aside the NISI judgment or proceed with forfeiture.

Assessment and collection of 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, and other statutorily enforceable court orders. Quality control processes should be implemented with ongoing review by management and information processing controls must be continually updated and monitored to help ensure that transactions completed through computerized applications are valid, authorized, complete, and accurate. Lack of management oversight, inadequate quality assurance controls, and clerical errors could result in a potential loss of County revenue.

Recommendation

Bond Forfeiture - FB Schedule

Management should:

- Periodically review assessments for appropriateness, timeliness, 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.

- Emphasize accuracy in recording all elements of the assessments and receipt.
- Develop a process to identify and take action on bonds with a NISI status of 270 days or greater that have not been forfeited or set aside after 270 days.

Management Action Plan

- Nine bond forfeiture cases older than 270 days with a NISI judgment issued have no activity to either set aside the NISI judgement or proceed with forfeiture. These case will be sent to the supervisor of this section for review however the next bond forfeiture action on these cases are driven by the DA's office and Judge of the specific court. The recommendations of the Auditors office will be reviewed and considered within the power of the District Clerks office regarding Bond Forfeitures. We anticipate that the new ACMS will have more automated functionality to assist with the issues listed in this finding. Corrections have been completed on cases that could be handled by the clerk's office. Some cases are still in a pending status while some cases identified have been No BILLED or Discharged due to actions of the court. Miscalculated interest fees are not the responsibility of the clerk. Interest fees are submitted to the District Clerks office from the DA's/Judge as part of the Judgment. The ACMS should have more automated functionality to assist with the issues listed in this finding; these recommendations will be forwarded for their DA office and Forvus programmers to review.

Auditors Response

None

Fee Assessments-FR Schedule

A 100% review of the ACL analysis extract of Felony Reduced (FR) schedule assessments created during fiscal years 2018 and 2019 revealed 183 cases were assessed Consolidated State Court Costs (fee code #77) for \$83 instead of \$40 resulting in \$7,869 in over-assessments; 45 cases were assessed Drug Court fee (fee code #13) for a total of \$2,700 in over-assessments; 374 cases were not assessed the State Electronic Filing Fee (fee code #100) for \$5 in error; and 241 case were not assessed the Jury Fee (fee code #99) for \$4. Additionally, three cases were not assessed the District Attorney fee (fee code #32) for \$25 in error and three cases were assessed Consolidated State Court Costs (fee code #77) for \$133 instead of \$83.

Court costs, fines, and fees should be assessed in compliance with applicable state laws, Judge's orders, Commissioners Court orders, Attorney General Opinions, and Court Orders. Quality control processes should be implemented with ongoing review by management. Inadequate quality assurance controls, clerical error,

system limitations, and lack of management oversight has resulted in inaccurate/incomplete assessments of court costs to defendants and potential revenue loss for Dallas County.

Recommendation

Fee Assessments-FR Schedule

Management should:

- Periodically review assessments for appropriateness, timeliness, and completeness.
- Emphasize accuracy in recording all elements of the assessments and receipt.
- Process corrections (within statutory guidelines) for assessment errors and adjustments reported to the County Treasurer for inclusion on the next State Quarterly Report.

Management Action Plan

There are some cases that are still pending correction after meeting with IT and an issue with the FORVUS program was identified. There are discrepancies in non-standard fees versus standard fees. This means the Clerks will have to manually add a fee code however if programming is not clear and correct this could cause another issue. There are also issues with the programming regarding Felony Reduced versus regular Felony fees. These cases have been reviewed and will need IT to make corrections to the Forvus program before the cases can be corrected.

Auditors Response

None

Credits

A sample review of District Clerk Criminal credits issued during fiscal years 2018 and 2019 revealed eight cases with credits incorrectly recorded to CRIN as waived instead of jail time served; one case with a credit incorrectly recorded as waived, though supporting documentation indicates the fine amount should have been probated; one case with a credit incorrectly recorded as a probated credit instead of waived; two cases with a credit incorrectly recorded as probated instead of jail time served; six cases credited as community service instead of probated; seven cases with credits incorrectly recorded as community service instead of jail time served; and one case had a credit amount applied for more than the fee amounts assessed causing a negative balance.

Credits, assessment, collection, and prorating of court costs fines, and fees should be monitored for compliance with applicable state laws including Code of Criminal Procedure Chapters 42 and 102 and Local Government Code Chapter 133, judge's orders, or Commissioners Court orders and applicable fee schedules based on the offense date and offense type for criminal offenses. 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. Credits should be properly, accurately, and timely recorded to CRIN in accordance with the judge's orders.

Clerical error, incomplete quality assurance controls and a lack of management oversight may result in inaccurate distribution of funds requiring additional staff time to correct posting errors. Inadequate automation in the application of credits and non-integrated financial systems increased the potential that errors may remain undetected and increased the risk that funds could be misappropriated.

Recommendation

Credits

Management should:

- Emphasize that employees accurately record all elements of the credits, assessments, and receipts to the proper accounts and categories (court cost and fine).
- Periodically review credits and assessments for appropriateness, timeliness, 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.
- Continually monitor and update processing controls to ensure that transactions completed through computerized applications are valid, authorized, complete, and accurate.

Management Action Plan

- A sample review of District Clerk Criminal credits issued during fiscal years 2018 and 2019 revealed eight cases with credits incorrectly recorded to CRIN. These cases will be sent to the respective supervisors for review and corrections.

Auditors Response

None

Special Funds Disbursements

A review of all District Clerk Criminal Special Fund 503 disbursements issued during fiscal years 2018 and 2019 revealed 31 disbursements were posted to the CRIN system with incorrect check numbers; 13 disbursements totaling \$1,420.68 were posted to the CRIN system more than three business days after issuance, including a delay of 90 business days; 10 disbursements totaling \$4,769.25 were not posted to the CRIN system; one disbursement posted to the CRIN system though Oracle does not reflect that a disbursement check was issued;

five disbursements totaling \$388 issued without funds available in the Special Fund; duplicate payments were issued for two cases resulting in an overpayment of \$108; and one disbursement was posted to the CRIN system before the disbursement was issued by the Treasurer's Office.

All Special Fund disbursements should be accounted for, issued to the proper payee for the correct amount in a timely manner, and reference the relevant case information. Additionally, all Special Fund disbursements, voids, cancelations, and stale dated checks should be timely and accurately posted to the criminal mainframe system. Lack of management oversight over the reconciliation of non-integrated financial systems to timely identify and resolve clerical errors has resulted in inaccurate case balances and increased the potential that duplicate disbursements may be issued or monies not collected.

Recommendation

Special Funds Disbursements

Management should:

- Train employees on procedures for the disbursement process.
- Periodically review case balances, disburse amounts to the appropriate parties/entities, and post amounts to CRIN in a timely manner.
- Verify available funds prior to processing disbursement requests.
- Emphasize that employees enter disbursements referencing the last five numbers of the Special Fund check.

Management Action Plan

- A review of all District Clerk Criminal Special Fund 503 disbursements issued during fiscal years 2018 and 2019 revealed 31 disbursements were posted to the CRIN system with incorrect check numbers. These cases will be sent to the District Clerk Trust Department for review of the correct check numbers; since this section issues the numbers; and the needed adjustments will be noted on the cases. The Special Funds Disbursement procedure will be reviewed and revamped with the new Collections manager for better checks and balances going forward.

Auditors Response

None

Computer Receipts and Closeout/Deposit

A review of mainframe computer receipts including 80 receipts voided during fiscal years 2018 and 2019 revealed three cash receipts were voided thirty minutes or more after the original receipt and re-issued for \$107 less than the original receipt amounts; five voided computer receipts did not have all of the original receipts attached; and the original and duplicate copies of 14 voided computer receipts could not be located.

Best practices regarding the receipt process indicate that all copies of voided receipts are retained and all voids are reviewed daily by supervisory personnel at least one level above the employee that voided the payment. Inconsistent management oversight over voiding and depositing procedures increased the risk of misappropriation of funds.

A comparison of fiscal years' 2018 and 2019 computer receipt dates to deposit dates revealed two check deposits processed in excess of three business days after the computer receipt date. All monies received should be promptly receipted and deposited properly, and timely in accordance with Local Government Code (LGC) § 113.022. Drawers should be reconciled daily and included in deposit. Inconsistent management oversight over depositing procedures have resulted in delayed revenue recognition.

A review of fiscal years' 2018 and 2019 Special Fund fee code 15 assessments from the CR50 receipts extract revealed disbursements have not been issued on seven cases with balances in fee code 15. Best practices regarding the CR50 receipt process indicate 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. All Special Fund disbursements should be accounted for, issued to the proper payee for the correct amount in a timely manner, and reference the relevant case information. Lack of management oversight and training related to the receipting process to timely identify and resolve clerical errors has resulted in inaccurate financial records and delays in issuing disbursements.

A review of procedures related to mail and lock box payments in effect during fiscal years 2018 and 2019 revealed the drop box is not under dual control during fiscal years 2018 and 2019. Best practices indicate a dual control process (more than one staff member to open both) over opening the vault and safe should be considered for lock box. Incomplete controls over the lock box process increased the potential that funds may be misappropriated.

Recommendation

Computer Receipts and Closeout/Deposit

Management should:

- Establish written procedures for voiding receipts in order to strengthen the office's internal control and improve efficiency. These procedures and the employees' adherence to them in the performance of their work should be periodically reviewed by the appropriate supervisory staff in order to effectively maintain good internal control.
- Retain all receipts, including voided receipts, until the latter of the Records Retention period or audit completion date.
- Review all voided transactions.
- Dual control process (more than one staff member to open both) over opening the vault and safe should be considered
- Total and balance the funds on hand to the system receipt control totals at the end

of each business day. Follow-up should be initiated on any identified variances.

Management Action Plan

- The recommendations for this section has been reviewed with the cashier clerks and changes have been made to rectify issues. Process changes to the computer receipts voids were implemented in 2015. A void log was created where the supervisor/manager signs off on every void with reason for the void. All logs and voids are kept for review and signed by cashier. Currently we do not have dual control processes for the safe or drop box. The safe and drop box combinations are only given to the 4 top management members in the Criminal Division and the location of the safe is very constricted and not easily accessible for 2 people. The lockbox envelopes are opened by management (to look for cash payments) in the view of a clerk that does not cash cashier funds before being logged and given to cashier clerk to receipt. There were some system limitations with over payments of less than \$10 where defendant sent in checks or made online payments. The procedure is for the defendant to make a request for this refund before it is processed. The District Clerk Criminal Division implemented a majority of the County Auditors recommendations in 2016/2017 and anticipates that a new ACMS implementation in the Criminal Courts should have the automated functionality to assist with the issues listed.

Auditors Response

None

Cash Management

A review of cash counts performed during fiscal years 2018 and 2019 of District Clerk Criminal deposits received at the Treasurer's Office revealed one deposit was \$100 more than the system control total due to money order being receipted incorrectly and one deposit was \$6 less than the system control total due to the check being expired. Additionally, department responses to the Internal Control Questionnaire (ICQ) revealed that the vault is not under dual control.

All monies received should be promptly receipted and deposited consistent with Local Government Code, § 113.022. Deposits should be recounted by supervisory personnel with review evidenced by an initial or signature on deposit forms. Checks should be receipted for the legal written amount. The expiration date on all money orders should be reviewed prior to issuing a receipt. Access to department vault should be under dual control.

Clerical errors combined with a lack of management oversight of the daily deposit process have resulted in delayed revenue recognition, additional staff time expended to contact customers to obtain replacement checks, and increased the risk that funds may lost for unrecoverable amounts.

Recommendation

Cash Management

Management should:

- Establish written policies and procedures for cash handling responsibilities, which emphasize that receipts should be issued for all money received and checks are to be receipted for the written legal amount.
- Train employees to review the expiration date on all money orders prior to issuing a receipt.
- Total and balance the funds on hand to the system receipt control totals at the end of each business day. Receipt tapes for check totals should be calculated using the written legal amount and verified against the receipt control total.

Management Action Plan

Cash count issues were resolved with the Treasurer and the check issue was resolved by having the defendant reissue an updated check in the needed amount. The safe and drop box combinations are only given to upper management members, the location of the safe is very constricted and not easily accessible for 2 people at this time. This section continues to improve and I am proud to see less issues.

Auditors Response

None

Manual Receipts

A review of all 94 District Clerk Criminal Cashier's Office manual receipts issued during fiscal years 2018 and 2019 revealed one manual receipt was skipped in sequence and not marked "Void"; two manual receipts were missing all three copies from the manual receipt book; one triplicate (yellow) manual receipt copy was given to the customer instead of the original (white) copy; and one manual receipt was altered to a lower amount.

Best practices related to manual receipting procedures indicate that manual receipts should be issued in sequential order 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 deposited daily, and timely in accordance with Local Government Code (LGC), § 113.022. Manual receipts should not be altered, but properly voided and affixed with a reason for the void. All copies of the manual receipt should be retained. A lack of established internal control procedures that include the adoption of best practices to reduce the risk associated with manual receipts has resulted in incomplete financial records and increased the potential that funds may be misappropriated.

Recommendation

Manual Receipts

Management should:

- Train staff on the manual receipt procedures.
- Periodically review manual receipt books for completeness and proper posting to the mainframe system.

Management Action Plan

- In review of this section I am proud of the major improvement in this area. There were only 3 issues for this audit and training will continue to be at the forefront for this area. These 3 issues will be reviewed with the cashiers and the Auditors recommendations will be implemented.

Auditors Response

None

cc: Darryl Martin, Commissioners Court Administrator