AUDIT REPORT

DALLAS COUNTY

FY2022 JUSTICE OF THE PEACE PRECINCT 3, PLACE 2 AUDIT

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ISSUED:
RELEASED: 6/4/2024

FY2022 Justice of the Peace Precinct 3, Place 2 Audit

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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 Judge Steven Seider
Justice of Peace Precinct 3, Place 2
Dallas, Texas

Attached is the County Auditor's final report entitled "**FY2022 Justice of the Peace Precinct 3, Place 2 Audit**" 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,

wessen Stefanos

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EXECUTIVE SUMMARY

A review was performed in accordance with statutory guidelines on the records and reports of Justice of the Peace, Precinct 3, Place 2, for the fiscal year 2022. Priority areas of risk that need consideration by management are:

Summary of Significant Observations:

- **Disposed Cases:** Out of 12 cases, court personnel used the judge's stamp without noting the clerk's initials in 8 cases, representing a 75% error rate. Cases may be improperly disposed.
- **Credit Cards:** 558 online credit card payments totaling $159,485.98 were not posted to JPAS within five business days. Instead, they were posted between six to 38 business days after the initial transaction date. This delays revenue recognition.
- **Special Fund Reconciliation:** The court did not reconcile their special fund from the case management system to Oracle for FY2022. The amount of $227,834.73 is for cases older than three years that were not escheated. This increased the risk that financial records in JPAS may not be accurate.
- **Unposted Traffic Tickets:** 226 manual traffic citations and 397 e-citations were not posted to Odyssey within seven business days. This creates bottlenecks in the court's ability to manage criminal cases.
- **Civil Fees:** The court did not provide an explanation for not collecting filing fees and did not have a dated "Affidavit of Inability to Pay" file referenced in JPAS. This may lead to revenue loss.

Repeat observations from Previous Audits:

- **Disposed Cases:** The court does not review cases to ensure that they have been docketed appropriately, that all requested documentation has been received, and that sufficient approval has been documented on disposed cases. This may lead to revenue loss.
- **Credit Cards:** The court did not ensure timely posting of online credit card payments to JPAS. Defendants may not receive timely credit for payments made to their cases.
- **Special Fund Reconciliation:** Unclaimed fund balances over three years old are held in special court accounts rather than being escheated to appropriate parties. This increased the risk that financial records in JPAS may not be accurate.
- **Civil Fees:** The court did not provide an explanation for why filing fees were not collected and did not have a dated "Affidavit of Inability to Pay" file referenced in JPAS. This may lead to revenue loss.

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 from October 1, 2021, through September 30, 2022.

The audit procedures may have included interviews with key process owners, observation of transactions processing, data analysis and sample testing of transactions. The main system used may have been reviewed and incorporated as part of the testing of transactions.

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DETAILS

Fee and Fine Assessment

Criteria

Court costs, fines, and fees should be assessed, collected, and prorated in compliance with applicable state laws, including Code of Criminal Procedure (CCP) Chapters 45 and 102, Local Government Code Chapters 133 and 134, Transportation Code (TC) 542 and 706, Commissioners Court orders, and Attorney General Opinion GA-0147.

Per CCP Chapter 45.017, the Justice of the Peace Accounting System (JPAS) Docket screens should be updated as cases are filed, additional court costs are added, the date judgment is rendered, the date warrants are returned, and as the Judge orders changes in fines or amounts.

Per Dallas County Commissioners Court Order 2004-1147, the remaining balance cannot be waived and must be paid in full, except in cases where the court has dismissed the case, the defendant has satisfied the amount through time served or community service, or the court has determined that the defendant is indigent.

Review

A random sample of 20 out of 3,045 cases was reviewed to determine compliance with applicable laws; the accurate assessment and collection of court costs, fines, and fees; and proper posting to the JPAS. The following were identified:

- One case in which partial payments were not allocated among all applicable court costs.
- One case in which the citation fee was applied to the incorrect agency.

Cause/Effect

These errors occurred due to non-compliance with Texas statutes, clerical errors, and inadequate JPAS system functionality requiring manual entry. These errors can lead to incorrect distribution and disbursement of funds contractually and statutorily owed to other parties.

Recommendation

Fee and Fine Assessment

Management should take the following corrective actions:

- Allocate partial payments among all applicable court costs before allocating payments to the fine per Attorney General Opinion GA-0147.
- Post an adjustment in one case to apply the citation fee to the correct filing agency.
- Review case management system payment reports to detect errors and omissions.
- Train all court personnel and ensure they consistently follow court guidelines, Commissioners Court Orders (2004-1147), Texas Statutes (CCP Ch.45, 102, 103; LGC Ch.133, 134; and TC Ch.542 and 706), and Attorney General Opinion GA-0147.

Management Action Plan

- The manual receipting process of fees and fines allowed for the incorrect distribution of payments made. Corrections have been made to the cases.
- The new CMS currently in place provides the automatic distribution of payments to all appropriate fees and fines.

Auditor's Response

- None

Dismissed Cases

Criteria

Per the Code of Criminal Procedure (CCP) Article 32.02, no case shall be dismissed without the consent of the presiding judge. According to the Texas Court of Criminal Appeals, "A trial court has no "general authority" to dismiss a criminal case without the prosecution's consent except as provided by statute, common law, or constitutional provision (See State v. Johnson, 821 S.W.2d 609, 613; Tex.Crim.App.1991)."

Per CCP Article 45.017 (a), the judge of each court shall keep a docket containing the judgment and sentence of the court and the date each was given.

Per CCP 45.0491 states, "a justice court may waive payment of all or part of a fine imposed on a defendant if the court determines that the defendant is indigent or does not have sufficient resources or income to pay all or part of the fine... and in making that determination the court may consider the defendant's disability, pregnancy, family commitments, work responsibilities, transportation limitations, housing insecurity, and other relevant factors."

Local Government Code (LGC) 115.901 states the county auditor shall examine the accounts, dockets, and records of each justice of the peace to determine if any money belonging to the county and in possession of the officer has not been accounted for and paid over according to law.

Local Government Code (LGC) 133.002 defines indigent to mean “an individual who earns not more than 125 percent of the income standard established by applicable federal poverty guidelines."

The Texas Judicial Court Training Center provides an "Order of Dismissal" form that lists "compliance dismissal under the Transportation Code or Parks and Wildlife Code."

Per Texas AG Opinion JH-386, "A justice of the peace may not delegate to any other person the exercise of judicial powers and duties devolved upon him by the Constitution or statutes of the state."

Standard internal control procedure requires the court to docket credit for waivers, community service, time served, DA motions (requests) to dismiss, and dismissals with the authorized approver's signature and date.

Review

A random sample of 40 out of 252 dismissed cases was reviewed to determine whether the court was following the applicable laws and the statutory requirement to process dismissed cases. The following were identified:

- Fourteen compliance dismissals were granted without a signed dismissal order.
- Three dismissed case files requested for audit review were not provided.
- Three dismissed cases in which the judge's stamp was used to grant the Order to Dismiss. However, it could not be verified who used the stamp because the clerk's initials were not documented.
- Two cases were dismissed before the terms of the state's motion (plea-in-bar) were met. The defendant's other case was not paid.

Cause/Effect

These errors occurred because management did not follow CCP 32, CCP 45, and LGC 115.901. Management did not review cases to ensure all supporting documentation was included in the case files and that sufficient approval was documented for case dismissals. As a result, assets may be misappropriated when dismissals are granted without supporting authorization and when the court does not review cases for completeness of supporting documentation.

Recommendation

Dismissed Cases

Management should take the following corrective actions:

- Locate the missing case file for examination by the County Auditor, per LGC 115.
- Communicate records management issues to the Records Management Officer.
- Require that judicial decisions, including signed DA (prosecution) motions for dismissal, are authorized by the judge with the judge's signature.
  - Official court records should be present in the case file.
  - The "Order of Dismissal" form from the Texas Judicial Court Training Center should be used.
- Ensure that the terms of orders are completed prior to case disposition and that case records are reviewed for accuracy and completeness before disposing the case.

Management Action Plan

- This court has complied with archiving guidance and procedures from Dallas County Records.
- This court is unaware of any defects in our inventory or submission of cases to the archives. We request files in accordance with guidance and procedures from Dallas County Records. However, we routinely receive notices of “unable to locate”.
- Use of Judge’s signature stamp is under the direction and supervision of the Judge, no case was dismissed without the consent of the presiding judge.
- A plea in bar dismissal is recorded as a dismissal when granted by the ADA; noncompliance on other cases follows the show cause process for final disposition of the cases before the judge in accordance with the *Texas Code of Criminal Procedure* guidelines.
- The new CMS currently in place automatically tracks and documents the identity of any person affixing the judge’s signature. The system also provides forms to be used by the ADA and along with specific events to clearly show any compliance requirements, offers or dismissals made.

Auditor’s Response

- None

Disposed Cases

Criteria

Per Code of Criminal Procedure (CCP) Article 45.051, on a plea of guilty or nolo contendere by a defendant or on a finding of guilt in a misdemeanor case punishable by fine only and payment of all court costs, the judge may defer further proceedings without entering an adjudication of guilt and place the defendant on probation.

Per CCP Chapter 45.017, the JPAS Docket screens should be updated with the verdict, the date the judgment is rendered, the date warrants are issued and returned, and orders entered by the judge.

Per Texas AG Opinion H-386, "A justice of the peace may not delegate to any other person the exercise of judicial powers and duties devolved upon him by the Constitution or statutes of the state."

The Texas Judicial Court Training Center provides an "Order of Dismissal" form that lists compliance dismissals under the Transportation or Parks and Wildlife Code.

Review

All 12 disposed cases were reviewed. The following were identified:

- Eight cases in which the judge's stamp was used to grant community service. However, the person who used the stamp could not be verified because the clerk's initials were not documented. Additionally, non-receipt credits were not recorded to the JPAS payment file when defendants performed community service.
- One case in which the court posted the payment to the incorrect case.
- One case was inappropriately disposed without payment. The point-of-sale transaction described in the case comments was posted to another defendant's case.
- One disposed case file requested for audit review was not provided.

Cause/Effect

Management did not follow the court's procedure and CCP 45. Cases were not reviewed to assess the adequacy of the payment and supporting orders before disposition. Dallas County may incur losses, and assets may be misappropriated when dismissals and waivers are granted without a state's motion, without a signed judicial order, and without collection of the amount due.

Recommendation

Disposed Cases

Management should take the following corrective actions:

- Locate the missing case file for examination by the county auditor per LGC 115.
- Communicate records management issues to the records management officer.
- Post the payment to the correct case in case management system.
- Change the case status to "active" for the case that was disposed without payment.
- Review case records, dockets, and payments for accuracy and completeness before disposing the case.
- Provide oversight by reviewing credit card reports and comparing to payments posted to case management system to ensure the accuracy and completeness of payments.

- Require that judicial decisions, including signed court orders, are authorized by the judge with the judge's signature.

Management Action Plan

- Use of the Judge's signature stamp is under the direction and supervision of the Judge, no order was issued or case dismissed without the consent of the presiding judge.
- Community Service credits have been recorded under the new CMS.
- Case has been re-opened as it was disposed in error. Should have been another case.
- Upon identifying the clerical error, funds were transferred.
- A case from 1991 was requested. After careful review of case notes, it was obvious that the only reason the case appeared in the audit year was due to a clerk error made in 1992 of entering a plea with year 2022 instead of 1992. The archive request returned "unable to locate."
- The new CMS currently in place automatically tracks and documents the identity of any person affixing the judge's signature and updating cases. It has set in parameters to help prevent certain mistakes.

Auditor's Response

- None

Unposted Traffic Tickets

Criteria

Per CCP Article 27.14, "the court shall notify the defendant either in person or by regular mail of the amount of any fine or costs assessed in the case."

The court's standard operating procedure is to post new misdemeanor cases to JPAS within five days after the court receives the citation or notice of offense.

Review

On May 24, 2023, all unposted traffic tickets were inspected. The following were identified:

- 226 manual traffic tickets were not posted to Odyssey within seven business days.
- 397 e-citations were not posted to Odyssey within seven business days. Physical tickets were dated between March 26, 2021 and May 10, 2023.
- The clerks do not stamp the paper citations when received.
- There are no documented procedures related to posting manual traffic tickets.
- No one was assigned to post manual traffic tickets in the extended absence of the clerk usually assigned to the task.

Cause/Effect

This occurred due to inconsistent management oversight. As a result, it is possible that unposted traffic tickets may cause delays in delivering justice to defendants, lead to revenue losses, and create bottlenecks in the court's ability to manage criminal cases.

Recommendation

Unposted Traffic Tickets

Management should take the following corrective actions:

- Post the 226 manual traffic tickets and 397 e-citations in Odyssey.
- Ensure staff enter traffic tickets within five business days per the court's procedure.
- Write a formal policy documenting the court staff's responsibilities for posting traffic tickets to Odyssey.
  - The policy should clarify what documenting is acceptable for the court, the steps to follow in obtaining missing documentation, and when to escalate issues to management.
- Ensure management monitors the queue of unposted traffic tickets, works with staff to resolve documentation discrepancies, and seeks compliance with the court's policy.
- Communicate circumstances surrounding traffic ticket documentation with department managers for resolution.
- File stamp paper traffic citations, and/or accompanying documentation, with the date received at the court.
- Delegate the responsibility of posting new misdemeanor cases to additional personnel when ticket volumes increase, staff take time off, or additional assistance is required.
- Monitor output levels performed by personnel through Odyssey Reports and provide additional training opportunities when needed.

Management Action Plan

- The JP Courts went live with the new CMS on October 31, 2022. Many non-standard conditions and challenges came with going live along with a huge increase in the number of traffic citations filed in our court. The electronic filing of Texas Department of Public Safety cases was not fully implemented until a few months later. To add to the new system challenges, our court also had two clerks out of office.
- The staffing level of this court is, and has been, insufficient with respect to the volume and complexity of the cases we have received for more than four years.
- Casework production must be prioritized. The rights of individuals established under the U.S. Constitution and the Texas Constitution are given the highest priority. Statutorily

based procedures and requirements are then prioritized in accordance with the insufficiently staffed court resources.

- The court has requested additional staffing during each of the past several years and has received no additional staff or resources.
- No law or state statute dictates the seven-day requirement to post a citation. The court strives to meet this recommendation when operating under "normal standards."
- Our current office procedures and system modification currently allow the court to accept electronic cases filed through the new CMS upon receiving the charging instruments.

Auditor's Response

- None

Civil Fees

Criteria

Per Local Government Codes (LGC) 118.121, 133.151, 135.103, and 118.131, the appropriate filing fees must be collected and applied to the initiating party's case. Service fees should be collected at the time service is requested for all eviction, civil and small claim cases filed by non-governmental entities and individuals, except for those with approved affidavits of indigence on file or those entities listed under Civil Practices and Remedies § 6.001, 6.002, and 6.003.

Per Local Government Code (LGC) 113.022, deposits shall be made by the following business day, but no later than the fifth day after the day money was received.

Per Rule 25 of the Texas Rules of Civil Procedure, each clerk shall keep a file docket which shall show in convenient form the number of the suit, the names of the attorneys, the names of the parties to the suit, and the nature thereof, and, in brief form, the officer's return on the process, and all subsequent proceedings had in the case with the dates thereof.

Per Rule 145, a Statement of Inability to Afford Payment should be docketed on the case.

Review

A random sample of 20 out of 208 civil cases filed by a non-governmental entity on the Justice Fee Exception List was reviewed. The following were identified:

- 16 cases in which the payment was not receipted and deposited within five business days.
- Two cases did not have JPAS docketing comments stating the case was created in error and that filing fees were paid on another case.

Cause/Effect

This occurred due to clerical errors in the manual process of setting up new civil cases. The court did not adhere to state statutes and the Texas Rules of Civil Procedure. Delaying the recognition of revenue has a financial impact on the County and potentially to parties filing civil cases. Omissions to JPAS may result in an incomplete audit trail and difficulty in determining whether money is owed to the county.

Recommendation

Civil Fees

Management should take the following correct actions:

- Ensure all money is deposited no later than the fifth day after the day money was received, per LGC 113.022.
- Review case management system reports for civil cases filed without a payment and for posting errors.
- Ensure case records are accurate and reflect a complete account of case activities, including reasons for not collecting filing fees.

Management Action Plan

- Non-standard conditions, understaffed challenges, the manual receipting process, and the continuous increase in the number of civil cases being filed in our court prevented us from meeting the five-day recommendation in processing new cases, posting payments and issuing processes. All payment were posted between six and 13 business days as noted in the exit conference document.
- The new CMS currently in place offers a faster and more accurate financial process for receipting.
- The staffing level of this court is, and has been, insufficient with respect to the volume and complexity of the cases we have received for more than four years.
- Casework production must be prioritized. The rights of individuals established under the U.S. Constitution and the Texas Constitution are given the highest priority. Statutorily based procedures and requirements are then prioritized in accordance with the insufficiently staffed court resources.
- The court has requested additional staffing during each of the past several years and has received no additional staff or resources.

Auditor's Response

- None

Case Deletions

Criteria

As a standard internal control procedure, management should not permit the deletion of cases and should periodically review Plaintiff/Defendant Log reports to ensure that case deletions do not occur.

Review

The Defendant/Plaintiff (DP) Log report was reviewed during the audit period. The following was identified:

- Two cases were deleted without supervisory review. There is no means to determine if financial activity was recorded on the deleted cases.

Cause/Effect

There is limited system functionality for assigning security roles and rights in JPAS, which allows court staff to delete cases without segregation of duties and approval. Additionally, management does not monitor D/P Log Reports to detect and review case deletions.

Deleting cases in JPAS increases the risk that assets may be misappropriated and not detected by management. Deleting cases can result in the loss of receipt records, case notes, docketing information, and other actions posted by the court without an audit trial.

Recommendation

Case Deletions

Management should take the following corrective actions:

- Rather than deleting cases, write a comment in the case management system explaining errors that occur to keep a complete audit trail.
- Routinely monitor Defendant/Plaintiff Log reports for case deletions and communicate with staff when they occur.
- Review circumstances surrounding each case deletion to understand the effect and impact.
- Work with Dallas County IT to limit system rights and roles based on the user's core job duties.

Management Action Plan

- The former court management system (CMS) did not allow for restricting individual employees access to delete functions.
- The clerical error of deleting the instant cases showed no evidence of misappropriation of county assets.
- Currently, the new CMS restricts, tracks and requires specific notations before the deletion of any case.

Auditor's Response

- None

Daily Deposit Batches

Criteria

Per LGC § 113.022 a county officer or other person who receives money must deposit the money, without exception, on or before the fifth business day after the day on which the money is received.

Review

All daily deposit batches were reviewed. The following was identified:

- Two check batches totaling $13,243.70 were not deposited within five business days.

Cause/Effect

This occurred because the payor did not sign the checks, and the court did not review the details of the checks before transferring them to the Treasurer's Office. Errors and omissions not detected by management may result in deposit delays and losses.

Recommendation

Daily Deposit Batches

Management should take the following corrective actions:

- Ensure all money is deposited no later than the fifth day after the day money was received, per LGC 113.022.
- Train clerks to review check payments for missing signatures, written and numeric amounts that do not agree, that checks have not expired and that checks are written out to Dallas County before posting to Odyssey and during the deposit review.

Management Action Plan

- Both batches were held by the Treasurer's Office, possibly for correction or check replacements. All funds were eventually deposited with no evidence of missing funds or misappropriation of any county assets.

Auditor's Response

- None

Special Fund

Criteria

Per Local Government Code Section 113.008(f), it is mandatory for an official with special funds in the depository bank shall reconcile all balances and transactions in the statement of activity to the transactions and balances on the official's records and each month, ensure all financial adjustments resulting from the reconciliation are reported to the county auditor for entry in the general set of records and reflected in the cash receipts and disbursement registers of the county treasurer.

Per property Codes § 72 and § 76, management should escheat funds to the state and county.

The Code of Criminal Procedure § 22 should be followed to forfeit cash bonds.

Standard internal control procedures related to cash require all extraordinary fund disbursements and cancellations are timely and accurately posted to the JPAS. Fund balances must be reconciled against control records (GL and bank statement). Additionally, special fund reports should be reviewed periodically, and disbursements made to the appropriate parties promptly.

Review

Twenty special fund check disbursements,12 monthly reconciliations, and postings to JPAS were reviewed during the audit period. The special fund balance is $244,714.89 and the following were identified:

- The court did not reconcile the monthly fiscal year 2022 JPAS special fund balance to the Oracle general ledger.
- $227,834.73 is older than three years as of the March 1, 2022, but not escheated.
- $23,853.23 is made up of case balances under $100 and can be escheated to the County.
- $203,981.50 is eligible for escheatment to the state.

- The $244,714.89 balance per JPAS is $8,540.83 more than the $236,174.06 Oracle GL balance as a result of incomplete JPAS records.

Cause/Effect

Management did not comply with LGC 113.008(f) to ensure the special fund accounts were reconciled monthly and that check disbursements and cancellations were timely posted to JPAS. The special fund is intended to be a temporary escrow account, and balances in excess of three years were not escheated. Parties entitled to funds did not receive them and may not realize they are held in escrow by the court. This also increases the risk that financial records in JPAS may be inaccurate and incomplete.

Recommendation

Special Fund

Management should take the following corrective actions:

- Provide oversight of the special fund functions completed by staff by reviewing reconciliations and approving check disbursements.
- Reconcile special fund balances and transactions from the general ledger against the case management system each month per Local Government Code Section 113.008(f).
- Review special fund reports and routinely escheat special funds in accordance with unclaimed property statutes, Property Code, § 72 and § 76.
- Forfeit cash bonds in accordance with Code of Criminal Procedure § 22.
- Ensure checks and cancelations are accurately, completely, and timely posted to Odyssey once they are first recorded to the Oracle general ledger.

Management Action Plan

- The instruments characterized as “bonds” that have been inherited by the court, in many cases, do not meet the statutory definition of a bond and, as such, the forfeiture and/or the escheatment of said instruments lacks clear legal authority and/or procedure.
- The cost estimate in terms of personnel and procedure are of a prohibitive magnitude.
- After receiving training from the Auditor’s Office on the reconciliation of the special funds, the court will continue to pursue clear legal authority in the escheatment of the special funds.
- The new CMS offers reports to assist in the reconciliation of the special funds account. The court will continue to seek training and pursue a legal procedure to clear the current balances.
- The staffing level of this court is, and has been, insufficient with respect to the volume and complexity of the cases we have received for more than four years.

- Case work-production must be prioritized. The rights of individuals established under the U.S. Constitution and the Texas Constitution are given the highest priority. Statutorily based procedures and requirements are then prioritized in accordance with the insufficiently staffed court resources.
- The court has requested additional staffing during each of the past several years and has received no additional staff or resources.

Auditor's Response

- None

Credit Cards

Criteria

Per LGC § 113.022 a county officer or other person who receives money must deposit the money, without exception, on or before the fifth business day after the day on which the money is received.

Standard accounting and system control procedures require daily reconciliation and balancing of collected funds with receipts promptly issued for the amount of funds tendered.

Standard processes related to e-commerce require information processing controls to test that transactions completed through computerized applications are valid, properly authorized, and entirely and accurately processed and reported.

Review

During the audit period, we reviewed the court's online credit card transactions and postings in JPAS to test for proper accounting and internal control procedures. The following were identified:

- 558 online credit card payments totaling $159,485.98 were not posted to JPAS within five business days. They were posted between six to 38 business days.
- One online credit card payment was posted to the wrong defendant's case.
- One online credit card payment was not posted to the party's case.
- One online credit card payment was not posted for the complete amount, but instead was posted $2 short.

Cause/Effect

This occurred because the court did not ensure online credit card transactions were correctly and timely posted to JPAS, and did not comply with LGC 113.022. As a result, payment errors

may not be detected and defendants may not receive timely credit for payments made to their cases.

Recommendation

Credit Cards

Management should take the following corrective actions:

- Post the complete and accurate payment for online credit card payments within five business days in compliance with LGC 113.022.
- Adjust payment to post to the correct cases in the case management system.
- Post the full amount of the credit card to the defendant's case.
- Provide oversight by reviewing JP Credit Card and Settlement reports against payments posted to the case management system to ensure all payments are accurately and completely posted.

Management Action Plan

- Non-standard conditions, understaffed challenges, the manual receipting process, and the continuous increase in the number of cases being paid online prevented us from meeting the five-day recommendation for the posting of online payments each time.
- The new CMS allows for the batch posting of online payments along with the automatic distribution of all fees and fines paid. The court will continue to strive to meet the five-day recommendation all while under “standard conditions.”

Auditor’s Response

- None

cc: Darryl Martin, Commissioners Court Administrator