AUDIT REPORT

DALLAS COUNTY

FY2022 JUSTICE OF THE PEACE PRECINCT 5, PLACE 1 AUDIT

Timothy Hicks, CPA
County Auditor

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FY2022 Justice of the Peace Precinct 5, Place 1 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 Sara Martinez
Justice of the Peace Precinct 5, Place 1
Dallas, Texas

Attached is the County Auditor's final report entitled "**FY2022 Justice of the Peace Precinct 5, Place 1 Audit**" Report. In order to reduce paper usage, a hard copy will not be sent through in-house mail.

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,

Timothy J. Hicks

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County Auditor

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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 5, Place 1, for the fiscal year ended 2022. The court continues to show improvement in issuing manual receipts, timely depositing checks, and case deletions.

Summary of Significant Observations

- **Requested Document:** The following documents requested by the Auditor's office were not completed by the department: internal control questionnaire and management action follow-up report. This review of internal controls and follow-up on prior findings were incomplete.
- **Special Fund:** The court did not reconcile their special fund from the case management system to Oracle for FY2022. Cases older than three years that were not escheated total $4,276.05. This increased the risk that financial records in JPAS may not be accurate.
- **Dismissed Cases**: Out of 40 cases, 19 compliance dismissals were granted without a signed dismissal order by the judge. One case was dismissed before the defendant paid the case, resulting in revenue loss.
- **Disposed Cases:** Out of 20 cases, court personnel used the judge's stamp without noting the clerk's initials in 16 cases, representing an 80% error rate. Cases may be improperly disposed.

Repeat observations from Previous Audits:

- **Special Fund:** Unclaimed fund balances over three years old are held in special fund accounts rather than being escheated to appropriate parties.
- **Dismissed/Disposed Cases:** The court continued dismissing cases without the judge's signature granting the compliance dismissal and without obtaining complete supporting documentation.
- **Fee and Fine Assessment and Collection:** The department is inconsistent in assessing and applying statutorily approved court costs, fees, and fines.
- **Case Deletions:** Cases are deleted without management review.
- **Credit Cards:** Delay in posting credit card payments in JPAS continues.
- **Civil Fees:** Staff does not add comment to JPAS referencing the correct case when entries are added to an incorrect case.
- **Computer Receipts:** The court's receipting and voiding procedures were not followed. Management did not have a process to prevent and detect the voiding for partial amounts and deletions. Management relied on staff to self-report voids.

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, 2021 through September 30, 2022.

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

DETAILS

Internal Control Questionnaire/ Follow-up

Criteria

Per Local Government Code (LGC) 115.001, the county auditor shall have continual access to and shall examine and investigate the correctness of: the books, accounts, reports, vouchers, and other records of any officer.

Per LGC 114.003, a county official or other person who is required under this subtitle to provide a report, statement, or other information to the county auditor and who intentionally refuses to comply with a reasonable request of the county auditor relating to the report, statement, or information, commits an offense.

Review

The review of internal controls and follow-up on prior year's audit findings was not completed. The department did not provide the following requested information by the end of fieldwork.

- Internal Control Questionnaire
- Management Action Follow Up

Cause/Effect

This was due to the department not forwarding completed documents during the audit which can lead to unfavorable results, including an incomplete review of the department's internal controls or identification of control weaknesses.

Recommendation

Internal Control Questionnaire/Follow-up

Management should take the following corrective actions:

- Complete and return the following documents:
  - Internal Control Questionnaire
  - Management Action Plan Follow-Up

Management Action Plan

- Management has implemented changes to policies and procedures.

Auditor's Response

- None

Fee and Fine Assessment and Collection

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 4510 cases was reviewed for the fiscal year ending September 30, 2022, to determine compliance with applicable laws; the accurate assessment and collection of court costs, fines, and fees; and the proper postings to the JPAS. The following were identified:

- Five cases in which partial payments were not allocated among all applicable court costs before paying the fine.
- Three disposed cases in which the return date field for an issued warrant/capias was not posted to the JPAS docket screen. Issued warrants should have both an issue date and a return date posted.

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 result in a liability for amounts not properly allocated to court costs that were to be received by the Texas State Comptroller's Office. Additionally, defendants may be unduly detained on warrants that should have been recalled.

Recommendation

Fee and Fine Assessment and Collection

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 the return date for the three outstanding warrants in JPAS.
- Ensure that warrants on disposed cases have both an issue date and a return date posted.
- 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

- Management has implemented changes to policies and procedures to ensure all cases are properly receipted.

Auditor's Response

- None

Special Funds

Criteria

Per Local Government Code Section 113.008(f), it is mandatory for an official with special funds in the depository bank 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 to be 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 for the fiscal year ending September 30, 2022. The special fund balance is $15,014 and the following were identified:

- The court did not reconcile the monthly fiscal year 2022 JPAS special fund balance to the Oracle general ledger (GL).
    - $4,276 is older than three years as of the March 1, 2022 but not escheated.
    - $739 is made up of case balances under $100 that can be escheated to Dallas County.
- The $15,014 balance per JPAS is $1,074 more than the $13,940 Oracle GL balance as a result of incomplete JPAS records.
- Two cases were paid in full, but the court cost and fees listed on the JPAS docket screen do not agree with the amount collected.
- One disbursement check was made payable to a party not listed on the case.

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 the money and may not realize the funds are being held in escrow by the court.

Recommendation

Special Funds

Management should take the following corrective actions:

- Provide oversight of the special fund functions completed by the staff.
- 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).
- Request a refund for the case in which a disbursement check was issued for a party not on the case, and ensure all relevant parties are docketed to the case.
- Ensure checks and cancelations are accurately, completely, and timely posted to the case management system once they are first recorded to the Oracle general ledger.
- 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.

Management Action Plan

- Management has implemented changes to policies and procedures.

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 512 dismissed cases were reviewed for the fiscal year ending September 30,2022, to determine whether the court was following the applicable laws and statutory requirement to process dismissed cases. The following were identified:

- Nineteen compliance dismissals were granted without a signed dismissal order. This includes:
    - One case was dismissed, but the insurance card provided (as proof of offense compliance) shows the policy was not in effect on the date the defendant committed the offense.
    - One case was dismissed, but the insurance card provided was expired.
    - One case was dismissed, but the vehicle detailed on the insurance card provided does not agree with the vehicle on the citation.
- One case was dismissed before the defendant paid the case listed on the state's motion for a plea-in-bar.

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:

- Require that judicial decisions, including signed DA (prosecution) motions for dismissal are authorized by the judge with the judge's signature.

    - The "Order of Dismissal" form from the Texas Judicial Court Training Center should be used.
    - Official court records should be present in the case file.
- Ensure a physical copy of the liability insurance policy is obtained from the defendant. The policy should display and cover the defendant's vehicle (noted in citation) at the time the offense occurred.
- 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.
- Reactivate the dismissed case until the defendant pays the outstanding balance owed on the case(s) listed in the state's plea in bar motion.

Management Action Plan

- Management has implemented changes to policies and procedures.
- The insurance cards were verified by each clerk with the name of the agent they spoke to. This process has been followed for years and was never an issue.

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

Twenty out of 39 disposed cases were reviewed for the fiscal year ending September 30, 2022. The following were identified:

- Sixteen cases in which the judge's stamp was used to grant the disposal of community service. However, the person who used the stamp could not be verified because the clerk's initials were not documented.
- For three disposed cases, the District Attorney used a stamp to "grant" credit for time served. However, the judge's authorization and signature were not obtained.
- One case in which the court posted a credit card payment to the incorrect case.

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:

- Post the payment to the correct case in case management system.
- Require that judicial decisions, including signed court order, are authorized by the judge with the judge's signature.
- Ensure that the judge grants community service and time served.
- Review case records and dockets for accuracy and completeness before disposing the case.

Management Action Plan
- Management has implemented changes to policies and procedures.

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 July 27, 2023, all unposted traffic tickets were inspected. The following was identified:

- Three paper traffic tickets were not posted to Odyssey within seven business days. Physical tickets were received by the court on December 5, 2021 and April 26, 2023.

Cause/Effect
This occurred due to inconsistent management oversight. As a result, it is possible that unposted traffic tickets may 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 three paper traffic tickets to Odyssey.
- Ensure staff enter traffic tickets within six business days per the court's procedure.
- Write a formal written policy documenting the court staff's responsibilities for posting traffic tickets to Odyssey.
    - The policy should clarify the documentation 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 issues with department managers for resolution.
- File stamp paper traffic citations, and/or accompanying documentation, with the date received at the court.

Management Action Plan
- Management has implemented changes to policies and procedures.

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 the 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 64 civil cases filed by a non-government entity on the Justice Fee Exception List was reviewed for the fiscal year ending September 30, 2022. The following were identified:

- Seven cases were found without a JPAS docketing comment referencing the correct case type or number. The case was initially created with an incorrect case type or number.
    - Three cases in which the court did not post the Statement of Inability to Afford Payment filed dates in JPAS.

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:

- Update the comments for the seven cases indicating they were set up in error and reference the correct case number.
- Update the Statement of Inability to Afford Payment date in the case management system for the three cases.
- Document an explanation in the case management system when fees are not collected, including when parties file Statement of Inability to Afford Payment.
- Review the 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.

Management Action Plan

- Management has implemented changes to policies and procedures.

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 (D/P) Log report was reviewed during the audit period ending September 30, 2022. There following was identified:

- Two cases were deleted without management 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 communicating 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
- Management has implemented changes to policies and procedures.

Auditor's Response
- None

Computer Receipts

Criteria
Per Local Government Code § 113.022., a county officer or other person who receives money must deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received.

Per the JP court's written procedures, one must "Write 'VOID' on the receipt. There should always be an explanation and the initials of the person voiding the receipt written on the official computer receipt. All voids/skipped receipts should include a dual sign off. Only the judge, chief clerk, bookkeeper, and collections clerk are allowed to sign off on voided receipts." Receipts should be posted to JPAS with the same date the transaction was made. Payments should not be backdated in JPAS. In order to maintain complete financial records, case numbers should not be reused for different cases or deleted.

Per standard internal control procedures, the voided copies of computer receipts should be marked “Void” and contain an explanation for the void. Both copies of the computer receipt are retained and reviewed by management. Standard internal control procedures require that receipts are recorded to the system on the date of entry instead of backdating.

Review

During the audit period ending (September 30, 2022), a review of the daily deposits processed and all 19 voided computer receipts was performed. The following were identified:

- Ten computer receipts were voided without management's approval. This includes:
    - One computer receipt was not labeled void and the court did not retain both computer receipt copies.
    - One computer receipt was voided because it was applied to the wrong case, but the receipt did not reference the correct case in which the payment was applied.
- One computer receipt was voided, but the court did not retain both computer receipt copies.
- One payment was receipted to JPAS with an incorrect check number.
- One case has an NSF check was posted, but was backdated to one day before the original transaction.
- One case in which the original party names and addresses were deleted and replaced with different parties after the plaintiff's original receipt was voided.
- One check receipt batch from August 31, 2022 was deposited after 24 business days, on October 5, 2022, exceeding the five business days deposit requirement.

Cause/Effect

These occurred because the court's voiding procedure and LGC 113.022 were not followed, and exception reports from Document Direct were not reviewed to detect errors and omissions. Management also relies on staff to self-report voided transactions.

A lack of management oversight and segregation of duties may result in inaccuracies, an incomplete audit trail, deposit delays, and present opportunities for misappropriation. Additionally, when receipts are voided after the customer leaves the court that customer is unknowingly in possession of a receipt that has been voided.

Recommendation

Computer Receipts

Management should take the following corrective actions:

- Follow and train staff on the court's procedures for voiding transactions, including:
    - Document the review of void transactions by management and ensure void duties are appropriately segregated.
    - Mark computer receipts "Void" with a written explanation for the court.
- Ensure all receipt copies are retained by the court.
    - Not to backdate receipts.

Prepare timely receipt batches for deposit within five business days consistent with LGC 113.022.

- Ensure check numbers are entered correctly into the system.
- Preserve case and party information on cases in which refunds are processed, rather than removing the existing data and replacing with different party names to establish a new case.

Management Action Plan

- Management has implemented changes to policies and procedures.

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

All 2,210 online credit card transactions and postings to JPAS during the audit period were reviewed. The following was identified:

- Two credit card transactions were posted to JPAS 6 and 12 business days after the original transactions.

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 receipts for online credit card payments within five business days in compliance with LGC 113.022.
- Provide oversight by comparing JP Credit Card and Settlement reports to payments posted on the case management system to ensure all payments are accurately and completely posted.

Management Action Plan

- Management has implemented changes to policies and procedures.

Auditor's Response

- None

cc: Darryl Martin, Commissioners Court Administrator