




DALLAS COUNTY COUNTY AUDITOR

Memorandum

To: Honorable Lupe Valdez
Dallas County Sheriff

From: Virginia Porter 
Dallas County Auditor

Subject: Review of Statutory Reporting and Compliance

Date: Issued January 9, 2012
Released May 2, 2012

SCOPE

A review was performed in accordance with statutory guidelines on the financial records and reports of the Sheriff's Department for Fiscal Years 2008 through 2009.

REVIEW PROCEDURES

Standard review procedures were followed to test the internal controls for cash, disbursements, revenue and other county assets. A random sampling of the total activity was selected for certain review steps based on risk, the dollar value of transactions, the volume of transactions, and noted internal control weaknesses.

A partial list of the review tests includes:

- Performed unannounced cash counts
- Traced receipted monies to deposits
- Reviewed supporting documentation of sureties and bondsman
- Examined bondsman cut off list and the list of felony bond hearings
- Reviewed detail bond list of bondsman
- Tested collections for bail bond license fees
- Tested collateral/security pledged for bonds
- Reviewed special fund checks
- Reviewed billings and collections for contract services
- Reviewed Cook-Chill records including comparing purchases to actual expenditures and associated inventory
- Reviewed assessed fees and commissions for compliance with applicable Commissioners Court orders
- Reviewed the prisoners' trust account.
- Tested deposits to inmate accounts
- Reviewed fax bond and bond fee processing
- Reviewed time and attendance records for proper posting and compliance with County policies and procedures
- Tested accuracy of employees' status and starting dates of employment in payroll files to Kronos time and attendance system postings

FINDINGS

Cash Management/Fiscal Management

Cash Counts – Cash counts were performed periodically and reflected generally adequate cash controls with the exception of twelve shortages totaling \$1,047.79, nine counterfeit bills totaling \$340, and one overage for \$8.65.

Receipts – A review of over 20,000 manual receipts including 379 voided manual receipts revealed; voided receipts do not consistently have a reason for void affixed; and 193 of the 379 voided receipts were missing either the white (original) and/or pink copy of the receipt.

Commission Calculations – A review of commission calculations and collections on 59 writs of execution or orders of sale for compliance with Commissioners Court approved rates revealed: three commissions short collected on sales (1/2 commission rate used) and seven collections \$20 or less over (under) amount due.

Prisoner Trust Fund – Sixty-four checks totaling \$3,865.67 issued prior to October 1, 2009 remain outstanding. Six out of 924 checks issued from the Inmate Trust Fund lacked a second authorized signature.

Contract Management and Various Billings

Prisoner Billings – DART remitted \$473.20 less than billed for the months of May and August 2008. Prisoner Transportation billings totaling \$164,994.30 were not submitted timely to the Texas Department of Corrections (TDC) for the months of December 2007 through September 2009 with delays from five to nineteen months. Variances were noted between prisoner billings to the U.S. Marshal, Adult Information System (AIS), and payments received from the U.S. Marshal.

Fax Bond Program – A review of bondsman and attorney contracts revealed that 14 out of 89 (15.73%) contracts were expired. A review of the billing summaries, invoices, and receipts for 144 fax bond program statements revealed that 120 (83.33%) of the payments were received after the due date (10th day after receipt of the statement per the contract). Statements have payable by the 15th of the month.

Bail Bond Fee Program – A review of bondsman and attorney contracts revealed that 7 out of 88 (7.95%) contracts were expired. A review of the billing summaries, invoices, and receipts for 146 bail bond fee program statements revealed that 94 (64.38%) of the payments were received after the due date (10th day after receipt of the statement per the contract). Statements have payable by the 15th of the month.

Re-Arrest Fees – A review of outstanding re-arrest fee receivables as of September 30, 2010 revealed a total of \$52,273.34 with the oldest receivable dating to August 2004. Misdemeanor cases are not billed for re-arrest fees.

Prisoner Food Cost – A review of the Sheriff's Monthly Cost Data Reports and National School Lunch Program (NSLP) billings revealed numerous instances where the reports and NSLP billings contained incorrect utility, transportation, and insurance costs.

Medical Pre-Screening Fee – A review of AIS records associated with 40 inmates revealed three (7.5%) were not charged a medical pre-screening fee.

Processes/Reports

Bail Bond - Miscellaneous – Seven writs of execution on forfeited bonds more than 90 days old had not been returned to the court of issuance. One bail bond company without a current bail bond license on file (application fee was paid). Conversion errors from the Mainframe to AIS in 2005 between the collateral categories of CD, Property, and Cash remain uncorrected. Out-of-county personal recognizance (PR) bonds listed as active on AIS for cases with final disposition and no pending forfeiture proceedings.

AIS Bail Bond Reports – A review of existing AIS bond reports revealed: an ad hoc report of non-discharged ‘bonds written’ by surety is not available within AIS and total amounts reflected on the bondsman and attorney maintenance screens are not periodically validated as complete and accurate. R10973 Bondsman Audit Report is created outside of AIS from AIS data, but the report does not reflect a status for bonds with unpaid final judgments and does not include PR bonds, Pre-Trial Release bonds, or those recorded as Out-of-County under account number 342. A listing of non-discharged ‘bonds written’ with NISI or Final Judgment by surety is not available within AIS.

Other

Time and Attendance – A sample review of employee’s time and attendance records revealed: instances where no documentation for leave was in files; instances where time recorded in Kronos did not coincide with the type of leave requested by the employee; part-time DSO’s are not clocking out/in for lunch; DSO overtime shift assignments do include consideration of each individual DSO’s hourly rate; and exempt employees received approved time off (ATO) while not averaging a 40 hour work.

RECOMMENDATIONS

Cash Management

Cash Counts/Receipts – Re-emphasize verification of receipt amount before issuing to a customer and retention of all copies of a void receipt, clearly marking “void” and affixing a reason for the void. Shortages/overages should be recorded to account 48010 (cash over/short) to expedite the deposit. A funding source should be identified for the net cash shortages/counterfeit billings totaling \$1,379.14.

Commission Calculations - The commission calculation should include the judgment, interest, and attorney fees and the approved commission percentages and hourly rates as authorized by Commissioners Court.

Prisoner Trust Fund – All checks should have proper authorized signatures. Abandoned property (outstanding checks) should follow the guidelines of V.T.C.A., Property Code Chapters 72-76.

Contract Management and Various Billings

Billings – Billing procedures should include reconciliation between AIS book-in reports and system generated contract billings with periodic review by supervisory personnel to determine accuracy and timeliness of billings. Maintain a control log to verify payments received with amounts billed. Valid current contracts should be on file with payments due in accordance with contract terms.

Re-Arrest Fees – Assess re-arrest expenses as authorized by statute and Dallas County Bail Bond Board Procedures and Rules. Submit customers identified as 120 days past due to the District Attorney – Civil Division for possible litigation.

Prisoner Food Cost – Develop a corrective action plan delineating procedures for Meal/Production/Grocery Cost reports and NSLP billings including meal counts, grocery costs, utility costs, labor, and transportation costs. Coordinate the receipt of all utility bills from Facilities Management in a timely manner in order to include actual costs on the NSLP billings.

Medical Pre-Screening Fee – Incorporate review by supervisory personnel to ensure all applicable fees are being assessed.

Processes/Reports

Bail Bond - Miscellaneous – Reinforce training procedures regarding bond activity. Submit timely notification to the County and District Clerk’s bond forfeiture sections of closed/inactive accounts to ensure priority processing of writs of execution against available collateral. Correct all incomplete and inaccurate collateral categories within a reasonable time.

AIS Bail Bond Reports – Document and reinforce ongoing training requirements to comply with applicable laws and regulations for necessary system and control edits to produce accurate and reliable information. Document and communicate to IT Services bond reporting requirements within AIS including reports containing detailed listings of non-discharged bonds written with statuses of NISI and final judgment. Review by supervisory personnel to determine accuracy of bonds written and remaining surety bond writing power.

Other

Time and Attendance – Exempt employees should average at a minimum a 40 hour work week with use of ATO in compliance with County policy/code. Retain leave requests FE + 3 years in accordance with Local Government Retention Schedules section 1050-54b. Emphasize supervisory review of time and attendance and Kronos postings with Kronos time card updated to: change departmental labor costs for temporary assignments; record FMLA status and other relevant codes; and reflect ‘approval’ by supervisor or management. Forecasting and pre-planning for absenteeism considering two hour versus full shift holdover, call list of less tenured, and update absences as approved.

Current Findings/Observations/Recommendations

Detailed templates numbered 09-SH-01-01 through 09-SH-01-13 are attached. Responses were not received.

SUMMARY

The report is intended for the information and use of the 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.

Highest areas of risk which need to be addressed include: establishing proper receipt controls including retention of all voided receipts; clearing of old Prisoner Trust Fund and Special Fund balances; coordinating development of additional AIS bond reports; and updating billing procedures.

Emphasis on outlined procedures should provide for improved departmental processes. Development of written internal procedures should be initiated to ensure compliance with recommended procedures, county policies, and state statutes.

cc. Commissioners Court
Ryan Brown, OBE
Honorable Judge Martin Lowy, LADJ



Finding Number: 09-SH-01-01
Date: 3/24/11
Audit: Sheriff's Department
Auditor(s) Assigned: BM

Finding:	Cash Management: Review of cash handling procedures and cash counts during fiscal year 2008 through 2009 revealed additional items not previously reported: <ul style="list-style-type: none"> • Twelve shortages totaling \$1,047.79 • Nine counterfeit bills totaling \$340 • One overage totaling \$8.65
Workpaper Reference: (or other method by which finding was identified)	Phone calls or emails from the Sheriff's Fiscal Office and a memo copy to Auditor's office. Cash Counts
Condition: (Describe the current condition)	Various (Bond desk, Intake, Release, etc.) sections within the Sheriff's Department collect and receipt funds. Sheriff staff infrequently miscount funds presented, receipt the wrong amount, or give incorrect change. The Fiscal Management section recounts and balances funds from each section prior to combining the funds and preparing a deposit for each payment type (cash/check). Automated cash counting machines used to balance shift receipts have the ability to detect counterfeit bills, but are not used at the point of receipt. Use of counterfeit bill detection pens is limited
Criteria: (Describe the optimal condition)	<ul style="list-style-type: none"> • Accounting and system control procedures require daily reconciliation and balancing of collected funds. Separate cash drawers should be maintained by all clerks receipting payments and funds should be balanced prior to combining with other receipted funds. • Receipts should be promptly issued for the amount of funds tendered, correct change given to customers, and all funds received properly secured, and deposited consistent with state law, V.T.C.A., L.G.C., § 113.022 and Vernon's Ann., C.C.P., § 103.004 and procedures recommended by the County Auditor. • Dallas County Code Section 74-692 should be followed at all times which indicates the County Auditor's Office will be notified immediately (within one day) of any out of balance conditions for purposes of identifying and substantiating any shortages which may subsequently require indemnification. • Staff should be properly trained in the detection of counterfeit bills at the point of acceptance.
Cause: (Describe the cause of the condition if possible)	Clerical error Incomplete training and lack of written procedures regarding the detection of counterfeit bills at the point of acceptance. Occasional procedural exception.
Effect: (Describe or quantify any adverse effects)	Counterfeit bills cannot be traced to a specific inmate and result in fund shortages requiring reimbursement from county self-insurance or the internal services fund.
Recommendation: (Describe corrective action)	Cash handling procedures should include: <ul style="list-style-type: none"> • Cash tendered should be counted in the presence of the person prior to the generation of the receipt. The amount on the receipt should be confirmed prior to issuing the receipt to the prisoner or prisoner's family member/friend. • Develop written procedures and initiate staff training on the detection of counterfeit bills through observation, counterfeit bill detection pens, and the automated cash counting machine. • Record initial shortages related to counterfeit bills to Fund 120.0.48010 (cash over/short). • Immediately notify the Auditor's Office (within one day) of any shortages. • At the end of each shift, monies should be totaled and balanced to the funds on hand and system control totals. • Training of current cash handling procedures should be reinforced. Policy and procedures manual should be developed for cash handling responsibilities.



	A funding source should be identified for the cash shortages which total \$1,379.14.		
Responsible Department or Organization:	Sheriff Department		
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: _____ Date: _____
Comments:			
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 09-SH-01-02
Date: 03/30/11
Audit: Sheriff's Department
Auditor(s) Assigned: BM

<p>Finding:</p>	<p>A review of over 20,000 manual receipts and the manual receipt procedures revealed:</p> <p>Bail Bond Admin Receipts: FY 2008</p> <ul style="list-style-type: none"> • 1 out of 2 (50%) of the VOIDED receipts did not have a reason stating why the receipt was voided. • 2 out of 2 (100%) of the VOIDED receipts were not reviewed or approved by a higher authority/supervisor. <p>FY 2009</p> <ul style="list-style-type: none"> • 1 out of 3 (33.33%) of the VOIDED receipts did not have a reason stating why the receipt was voided. • 3 out of 3 (100%) of the VOIDED receipts were not reviewed or approved by a higher authority/supervisor. <p>Fiscal Receipts: FY 2008</p> <ul style="list-style-type: none"> • 66 out of 72 (91.67%) of the VOIDED receipts did not have a reason stating why the receipt was voided. • 9 out of 72 (12.5%) of the VOIDED receipts did not have 'VOID' written on the receipt • 6 out of 72 (8.33%) of the VOIDED receipts were missing the pink, white or both copies of the receipt • 71 out of 72 (98.61%) of the VOIDED receipts were not reviewed or approved by a higher authority/supervisor. <p>FY 2009</p> <ul style="list-style-type: none"> • 91 out of 128 (71.1%) of the VOIDED receipts did not have a reason stating why the receipt was voided. • 5 out of 128 (3.9%) of the VOIDED receipts did not have 'VOID' written on the receipt • 13 out of 128 (10.2%) of the VOIDED receipts were missing the pink, white or both copies of the receipt • 126 out of 128 (98.4%) of the VOIDED receipts were not reviewed or approved by a higher authority/supervisor. <p>ID Receipts: FY 2008</p> <ul style="list-style-type: none"> • 50 out of 64 (78.13%) of the VOIDED receipts did not have a reason stating why the receipt was voided. • 1 out of 64 (1.56%) of the VOIDED receipts did not have 'VOID' written on the receipt • 64 out of 64 (100%) of the VOIDED receipts were missing the pink, white or both copies of the receipt • 64 out of 64 (100%) of the VOIDED receipts were not reviewed or approved by a higher authority/supervisor. <p>FY 2009</p> <ul style="list-style-type: none"> • 38 out of 49 (77.55%) of the VOIDED receipts did not have a reason stating why the receipt was voided. • 49 out of 49 (100%) of the VOIDED receipts were missing the pink, white or both copies of the receipt • 49 out of 49 (100%) of the VOIDED receipts were not reviewed or approved by a higher authority/supervisor.
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	<p>PBC (Probation Check [fingerprints] Receipts: FY 2008</p> <ul style="list-style-type: none"> • 14 out of 32 (43.75%) of the VOIDED receipts did not have a reason stating why the receipt was voided. • 32 out of 32 (100%) of the VOIDED receipts were missing the pink, white or both copies of the receipt • 31 out of 32 (96.88%) of the VOIDED receipts were not reviewed or approved by a higher authority/supervisor. <p>FY 2009</p> <ul style="list-style-type: none"> • 19 out of 29 (65.52%) of the VOIDED receipts did not have a reason stating why the receipt was voided. • 29 out of 29 (100%) of the VOIDED receipts were missing the pink, white or both copies of the receipt • 29 out of 29 (100%) of the VOIDED receipts were not reviewed or approved by a higher authority/supervisor.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>E.1, E.2, E.3 Observation</p>
<p>Condition: (Describe the current condition)</p>	<p>Manual receipts and corresponding collections from all sections are sent to the Fiscal section for receipting through the Access receipt writer (now Countywide Receipting [CWR]). The Fiscal section verifies the funds received and enters data to the DMS (now CWR) template based on reports generated from the Access system. A deposit form is generated, signed and submitted to the County Treasurer’s Office for deposit. Manual void procedures include ‘void’ written on the receipt with reference to the replacement receipt number, if applicable. The Fiscal section should review the voided receipt for appropriateness.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Recommended best practices for internal control include that:</p> <ul style="list-style-type: none"> • All manual receipts are accounted for and properly used, kept in numerical order, have the corresponding computer receipts attached, and are posted and deposited properly and timely in accordance with V.T.C.A., L.G.C. 113.022 and Vernon’s Ann., C.C.P., 103.004. • Receipts are not altered, but properly voided and affixed with a reason for the void with retention of all voided receipt copies
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Incomplete training, lack of written procedures, and clerical error. No evidence of supervisory review.</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Potential revenue loss to Dallas County. Inherent risks for delayed deposits include non-recovery of funds, checks or cash could be lost or stolen before being receipted.</p>
<p>Recommendation: (Describe corrective action)</p>	<p>Manual receipt procedures should include:</p> <ul style="list-style-type: none"> • <u>All</u> copies of a void receipt should be retained, clearly marked “void” and affixed with a reason for the void. Prevents potential assertion that monies were received and deposited. • The supervisor should periodically scan the manual receipt books for proper usage including the accuracy of amount receipted. • A manual receipt issuance log should be maintained. • The numeric and written amounts on a receipt should agree. • All receipts should be used in a sequential order. • Establish proper review procedures for adding all manual receipts, preparing the daily recap sheets, producing computer receipts, and completing the deposit. <p>All monies received should be promptly receipted and deposited consistent with state law, V.T.C.A.,L.G.C. 113.022 and Vernon’s Ann., C.C.P., 103.004 and procedures recommended by the County Auditor.</p>



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



Finding Number: 09-SH-01-03
Date: 3/31/11
Audit: Sheriff's Department
Auditor(s) Assigned: BM

<p>Finding:</p>	<p>Prisoner Trust Fund – Abandoned Property</p> <ul style="list-style-type: none"> Disbursements/checks from the Inmate Trust Fund account remain un-cashed. As of September 7, 2010, sixty-four (64) checks totaling \$3,865.67 issued prior to October 1, 2009 (with the oldest check dating back to 2007) remain outstanding. <p>Prisoner Trust Fund – Verification/Authorization</p> <ul style="list-style-type: none"> FY 2008 – 3 out of 508 (0.59%) checks issued from the Inmate Trust Fund account did not have a second authorized signature. FY 2009 – 3 out of 416 (0.72%) checks issued from the Inmate Trust Fund account did not have a second authorized signature.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>K.8.e.2, K.9.a</p>
<p>Condition: (Describe the current condition)</p>	<p>Periodic review is not completed for purposes of escheating funds. Policy provides disbursement by cash on discharge or check to TDCJ for transfer. Unclaimed individual balances are in the prisoner trust accounts. Prisoner Trust Fund (PTF) checks should contain the Sheriff's signature (encrypted electronic digitized signature printed on the PTF checks at point of issuance) and an authorized designee's signature (Sheriff's Chief Financial Officer or Bond Section manager). Prisoner Trust Fund checks are printed on security paper that does not produce a carbon copy.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Escheat statutes should be followed including remittance of unclaimed funds to the State Comptroller or County Treasurer as applicable. Escheat analysis and stale dating should be managed in accordance with unclaimed property statutes, V.T.C.A., Property Code, § 72 and § 76. (see website: http://www.window.state.tx.us/up/forms.html)</p> <p>Per Local Government Code, § 351.0415, COMMISSARY OPERATION BY SHERIFF OR PRIVATE VENDOR, (a) The sheriff of a county or the sheriff 's designee, including a private vendor operating a detention facility under contract with the county, may operate, or contract with another person to operate, a commissary for the use of the inmates committed to the county jail or to a detention facility operated by the private vendor, as appropriate. The commissary must be operated in accordance with rules adopted by the Commission on Jail Standards.</p> <p>(b) The sheriff or the sheriff 's designee:</p> <ol style="list-style-type: none"> has exclusive control of the commissary funds; shall maintain commissary accounts showing the amount of proceeds from the commissary operation and the amount and purpose of disbursements made from the proceeds; <p>Best practices for internal control require separation of assigned duties regarding cash controls with two authorized signature on every check and written evidence of delegated authority to sign checks consistent with bank signature cards.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Control procedures are not documented and training may be incomplete. Carbonless checks and lack of system to generate or produce check register.</p>
<p>Effect: (Describe or quantify any)</p>	<p>Non-compliance with Property Code Chapters 72 through 76.</p>



adverse effects)			
Recommendation: (Describe corrective action)	Escheat analysis and stale dating should be managed in accordance with unclaimed property statutes, V.T.C.A., Property Code, § 72 and § 76. (see website: http://www.window.state.tx.us/up/forms.html). A management plan should be developed and implemented to periodically review the Prisoner Trust Fund Account and outstanding check list in order to clear old items. Prisoner Trust Fund Account procedures should include: <ul style="list-style-type: none"> • A proper segregation of duty to reduce the risk of misappropriated funds. Compensating processes such as dual sign-off by authorized staff on checks, supervisory review, testing, and validation should be applied. 		
Responsible Department or Organization:	Sheriff's Department		
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:
Comments:	Date:		
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 09-SH-01-04a
Date: 03/24/11
Audit: Sheriff's Department
Auditor(s) Assigned: BM

<p>Finding:</p>	<p>Jail Management – Prisoner Billings/Receivables A review of prisoner housing billings/receivables compared to revenue received revealed: DART</p> <ul style="list-style-type: none"> • May 2008 - Received \$7,855.12 out of \$8,139.04 billed • July 2008 - \$8,233.68 not received until October 2008 • August 2008 - Received \$7,855.12 out of \$8,044.40 billed <p>DISD</p> <ul style="list-style-type: none"> • 5 out of 24 (20.83%) payments were received more than 30 days past the billing due date (billings are net 30) <p>TDC:</p> <ul style="list-style-type: none"> • The Texas Department of Corrections, TDC, was not billed timely for the transportation of State prisoners for the months of December 2007 through September 2009. Billings for approximately, \$164,994.30 in prisoner transportation charges were delayed from five to nineteen months.
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Revenue Accruals FY2008 & 2009</p>
<p>Condition: (Describe the current condition)</p>	<p>Currently, a clerk in the Fiscal section runs monthly reports from AIS data for prisoner housing to generate the monthly billings for each account. The backup for the billings contain the prisoner name, dates housed applicable to the billing agency, etc. The total days housed is used to prepare a summary billing sheet to submit with the backup. The Fiscal section does not test the accuracy of the agency assignment for prisoners listed on the backup.</p> <p>Agencies review the backup, but do not consistently advise the Sheriff when prisoners on the listing do not belong to their agency. Subsequently, the agency does not include those prisoner days in the remittance to Dallas County. While a control log is maintained for monthly billings, a follow-up comparison of amounts billed and payments received does not occur in the Fiscal section.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>INTERLOCAL AGREEMENT The Texas Interlocal Cooperation Act In 1971, the Texas Legislature passed the Interlocal Cooperation Act to promote cooperative activities among local governments in Texas. The following excerpt from the act states that "<i>...The Interlocal Cooperation Act's purpose is to improve the efficiency and effectiveness of local governments by authorizing the fullest possible range of intergovernmental contracting authority at the local level, including contracts between all political subdivisions of the state and agencies of the state. (i.e. counties, cities, towns, villages, school and special districts)</i></p> <p>Government Code, Sec. 351.062. FEES. (a) The commissioners' court shall determine the amount of the fee charged by the county. The fees must recover 100 percent of the cost to the county for supplying the law enforcement services, including salaries and any additional expenses the county may incur in providing the services. If the time of the sheriff or county official who provides the services is divided between services to the political subdivision and a nongovernmental association, the total cost to the association must be so prorated, as provided in the contract. (b) The contract must provide for the payment of the fees to the county. The fees shall be deposited in the general fund of the county.</p> <p>Accounting and system control procedures require monthly reconciliation of system reports, invoices, and collected funds to test for billing and receivable accuracy. Information processing controls provide that transactions completed through computerized applications are valid, properly authorized, and completely and accurately processed and reported.</p>



Cause: (Describe the cause of the condition if possible)	<ul style="list-style-type: none"> • Reconciliation procedures are not assigned to the contract billing section nor the financial services section. • Required state format for prisoner transportation reports are not flexible, causing increased workload. • Existing staff positions are not classified for accounting/reconciliation work.
Effect: (Describe or quantify any adverse effects)	Potential loss of revenue Invoices are not sent timely and revenue is delayed.
Recommendation: (Describe corrective action)	Billing procedures should include: <ul style="list-style-type: none"> • Reconciliation between AIS book-in reports and system generated prisoner contract billings. • Maintain a corresponding control log of payments received reconciling/verifying amounts received to the amount billed. • Periodic review by supervisory personnel to determine accuracy and timeliness of billing amounts, payments received and/or if follow-up is necessary.
Responsible Department or Organization:	Sheriff's Department
Management's Response:	<input type="checkbox"/> Agree <input type="checkbox"/> Disagree Respondent: _____ Date: _____
Comments:	
Disposition:	<input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration



Finding Number: 09-SH-01-04b
Date: 03/31/11
Audit: Sheriff's Department
Auditor(s) Assigned: BM

<p>Finding:</p>	<p>Jail Management – US Marshal Prisoner Billings A sample comparison of AIS reports generated by Sheriff staff, review of data on AIS, and data per the US Marshal revealed:</p> <ul style="list-style-type: none"> • Variances between the AIS reports compared to the reports received from the US Marshal and manual AIS look up: <ul style="list-style-type: none"> • Twelve prisoners flagged in AIS as US Marshal or ATF holds and released to the US Marshal were rejected by the US Marshal as not their prisoners with reductions to the billed amount • Two prisoners with Texas Department of Correction (TDC) holds and released to TDC were incorrectly billed (but not paid by)to the US Marshal • Two prisoners with multiple agency holds billed to the US Marshal, but rejected by the US Marshal as a Dallas County prisoner • Two prisoners were billed twice (paid only once)
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Revenue Accrual 2009 AIS and prisoner billings</p>
<p>Condition: (Describe the current condition)</p>	<p>Individuals that are incarcerated may have agency holds placed on them at the point of arrest or subsequently. Once the individual's other cases are resolved, the agency that placed the hold on the inmate is responsible for reimbursement of subsequent housing charges.</p> <p>A clerk in the Fiscal section runs a monthly report from AIS data for prisoner housing to generate the monthly billing for inmates (on agency hold) for the US Marshal. The backup for the billings contain the prisoner name, dates housed applicable to the billing agency, etc. The total days housed is used to prepare a summary billing sheet to submit with the backup. The summary billing sheet and backup is faxed over to the US Marshal's Service for payment. The Fiscal section does not test the accuracy of the agency assignment for prisoners listed on the backup.</p> <p>The US Marshall reviews the backup, but does not consistently advise the Sheriff when prisoners on the listing do not belong to their agency. Subsequently, the US Marshal does not include those prisoner days in the remittance to Dallas County. The US Marshal payments are wired into the Dallas County 8882 Pass Through Account with the County Treasurer preparing a deposit for inclusion as US Marshal prisoner housing revenue.</p> <p>While a control log is maintained for monthly billings, a follow-up comparison of amounts billed and payments received does not occur in the Fiscal section.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Accounting and system control procedures require monthly reconciliation of system reports, invoices, and collected funds to test for billing and receivable accuracy. Information processing controls provide that transactions completed through computerized applications are valid, properly authorized, and completely and accurately processed and reported.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Clerical data entry</p>
<p>Effect: (Describe or quantify any)</p>	<p>Erroneous prisoner billings Potential for loss of revenue</p>



adverse effects)	
Recommendation: (Describe corrective action)	Billing procedures should include: <ul style="list-style-type: none"> • Reconciliation between AIS book-in reports and system generated prisoner contract billings. • Maintain a corresponding control log of payments received reconciling/verifying amounts received to the amount billed. • Periodic review by supervisory personnel to determine accuracy and timeliness of billing amounts, payments received and/or if follow-up is necessary.
Responsible Department or Organization:	Sheriff's Department
Management's Response:	<input type="checkbox"/> Agree <input type="checkbox"/> Disagree Respondent: _____ Date: _____
Comments:	
Disposition:	<input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration



Finding Number: 09-SH-01-05a
Date: 3/24/11
Audit: Sheriff's Department
Auditor(s) Assigned: BM

<p>Finding:</p>	<p>Bail Bond - Fax Fee Bond Program Review of the billing summaries, invoices and receipts for 144 fax bond program statements revealed the following:</p> <ul style="list-style-type: none"> • 120 statements were paid after the due date (payments are due by the 10th day after receipt of the statement per contract.) Statements have "payable by 15th of month" printed on the front. <p>A review of the fax fee program files revealed:</p> <ul style="list-style-type: none"> • 12 out of 59 (20.33%) of the attorney contracts are expired for the Fax Bond program (two attorney Fax Bond contracts were not in the files) • 2 out of 30 (6.67%) of the bondsmen contracts are expired for the Fax Bond program
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>O.15 & O.16</p>
<p>Condition: (Describe the current condition)</p>	<p>In order to expedite the release of clients from jail, attorneys and/or bonding companies request to participate in the fax fee bond program. Program participants are obligated through a limited term contract signed/completed by both the Sheriff's Bond section and the participant themselves. Program participants are required to file a security deposit. The security deposit remains on deposit in Fund 532 Account 21441.</p> <p>When a contract is cancelled for non-payment of the outstanding fax fees, the Sheriff's office will submit a request for payment to Accounts Payable in order to withdraw funds on deposit from the liability account and apply to the delinquent outstanding charges. In the event the participant submits written notice to the Sheriff's Bail Bond section requesting closure of their account and cancellation of the contract, the Sheriff's office will submit a request for payment to Accounts Payable to refund the security deposit to the participant if no fax fees are outstanding (a separate request for payment may be required if fax fees are outstanding reducing the amount of security deposit to be refunded).</p> <p>A \$10 fee (\$25 if person in custody outside of Dallas County) is charged to the program participant for each bond faxed to the Sheriff's Bond section file desk. Data for faxed bonds is exported by a Fiscal section clerk from AIS into Business Works based on a field checked by the Sheriff's Bond section in AIS. Billing statements are sent out monthly by the Fiscal section to program participants with activity, but are not paid timely.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Monthly statements should be paid within ten days in accordance with contract provisions.</p> <p>Per Court Order 2000-2103, October 17, 2000, the Service Agreement for Electronic Transmission of Bail Bonds requires a security deposit in the amount of \$500 for surety's with a three month average of 25 bail bonds or less per month and a security deposit of \$1,000 for surety's with a three month average exceeding 25 bail bonds per month; and whereas The Service Agreement for Electronic Transmission of Bail Bonds also requires a surety to pay a fee of \$10 for each bail bond sent to the Sheriff for persons in custody in</p>



	<p>Dallas County and \$25 for each bail bond sent to the Sheriff for persons in custody outside of Dallas County.</p> <p>According to the Constitution, counties may not provide service without payment. Contractual clauses regarding dates, responsibilities, and limits are evidenced in properly executed contracts and supported by sufficient security deposits.</p>		
Cause: (Describe the cause of the condition if possible)	<p>Lack of or limited supervisory review Procedures are not documented and date tracking systems have not been updated.</p>		
Effect: (Describe or quantify any adverse effects)	<p>Limited legal remedies if contracts are expired. Potential revenue or interest earnings loss to Dallas County.</p>		
Recommendation: (Describe corrective action)	<p>Reinforce training procedures regarding control review and train staff regarding the fax fee bond program. Fax fee bond agreement procedures should include:</p> <ul style="list-style-type: none"> • Supervisory review of file documents and processes including contractual requirements • Record and update information on AIS accurately and timely, file documents and processes. • Retain original property executed contracts (renew as needed) • Obtain necessary security deposits <p>Develop a corrective action plan delineating procedures for billings, follow-up, monitoring the receivable and reevaluating the security deposit based on payment history/amounts due.</p>		
Responsible Department or Organization:	Sheriff's Department		
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: _____ Date: _____
Comments:			
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 09-SH-01-05b
Date: 03/24/11
Audit: Sheriff's Department
Auditor(s) Assigned: BM

<p>Finding:</p>	<p>Bail Bond – Bond Fee Program Review of the billing summaries, invoices and receipts for 146 bond fee statements revealed the following:</p> <ul style="list-style-type: none"> • 94 statements were paid after the due date (payments are due by the 10th day after receipt of the statement per contract.) Statements have “payable by 15th of month printed on the front”. <p>A review of the bail bond fee program files revealed:</p> <ul style="list-style-type: none"> • 5 out of 60 (8.33%) of the attorney contracts are expired for the Bail Bond Fee program (one attorney Bail Bond Fee contract was not in the file) • 2 out of 28 (7.14%) of the bondsmen contracts are expired for the Bail Bond Fee program
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>O.15.c & O.16.c</p>
<p>Condition: (Describe the current condition)</p>	<p>A bond fee is assessed on bonds (excluding personal or cash bonds) filed by sureties. A monthly billing program was implemented by the Sheriff's Bond section which allows the surety to be billed versus paying each time a bond is filed. Attorneys and/or bonding companies request to participate in the bond fee program. Program participants are obligated through a limited term contract signed/completed by both the Sheriff's Bond section and the participant themselves. Program participants are required to file a security deposit.</p> <p>Data for surety bonds (of program participants) is exported by Fiscal section clerks from AIS into Business Works to produce statements based on a field checked by the Sheriff's Bond section in AIS. A \$15 fee is charged for each surety bond filed by the program participant with a not to exceed of \$30 for all bail bonds posted at one time for an individual. Billing statements are sent out monthly to program participants with activity, but are not paid in a timely manner.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Monthly statements should be paid within ten days in accordance with contract provisions.</p> <p>Government Code 41.458 requires the collection of a bond fee in order to supplement the felony prosecutor fund. Per Government Code 41.258 (b) “A court, judge, magistrate, peace office, or other officer taking a bail bond for an offense other than a misdemeanor punishable by a fine only under Chapter 17, Code of Criminal Procedure, shall require the payment of a \$15 cost by each surety posting the bail bond provided the cost does not exceed \$30 for all bail bonds posted at that time for an individual and the cost is not required on the posting of a personal or cash bond.”</p> <p>Per Dallas County Authorization Form For Bail Bond Cost Deposit, surety is a licensed bail bond company authorized to post bail bonds by the Dallas County Bail Bond Board and/or an attorney authorized to post bail bonds with the Dallas County Sheriff's Department, having placed on deposit with the Sheriff sufficient collateral which provides security for the posting of bail bonds. Surety wishes to be allowed to make advance fund deposits with the Sheriff to be used to pay the “bail bond cost” when the bail bonds are posted by the surety. By placing the funds on deposit in advance, it will allow the Surety to post bail bonds in a more timely manner.</p>



	Best practices require that all bondsmen should have the proper paperwork in place before using the bond fee account otherwise payment of the fee at time of bond issuance is required.		
Cause: (Describe the cause of the condition if possible)	Lack of or limited supervisory review Procedures are not documented and date tracking systems have not been updated.		
Effect: (Describe or quantify any adverse effects)	Potential interest earnings loss to Dallas County Limited legal remedies if contracts are expired.		
Recommendation: (Describe corrective action)	Develop a corrective action plan delineating procedures for billings, follow-up, monitoring the receivable and reevaluating the security deposit based on payment history/amounts due. Establish procedures in compliance with Government Code 41.258. Reinforce training procedures regarding control review and train staff regarding the fax fee bond program. Bond fee agreement procedures should include: <ul style="list-style-type: none"> • Supervisory review of file documents and processes including contractual requirements • Record and update information on AIS accurately and timely, file documents and processes. • Retain original property executed contracts (renew as needed) • Obtain necessary security deposits 		
Responsible Department or Organization:	Sheriff's Department		
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: _____ Date: _____
Comments:			
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 09-SH-01-06
Date: 3/24/11
Audit: Sheriff's Department
Auditor(s) Assigned: BM

<p>Finding:</p>	<p>Bail Bond - Miscellaneous A review of various bail bond activity, AIS and court records revealed:</p> <ul style="list-style-type: none"> • 7 writs of execution on forfeited bonds were more than 90 days old (writ was issued over 90 days earlier by the court clerk to the Sheriff without service and return) without return to the court of issuance • 1 bail bond company without a current bail bond license on file (application fee was paid) • 1 (\$5,000 bond) out of 60 felony bonds missing from the case jacket • 5 out of 40 (12.5%) bond amounts were not posted to JI66 by the court clerks • Two negative surety account balances on closed accounts after executions against collateral to pay final judgments • Three negative calculated CD collateral balances on AIS and multiple Property collateral amounts listed as Cash collateral since conversion from the Mainframe to AIS • Personal recognizance (PR) bonds listed as active on AIS for cases with final disposition and no pending forfeiture proceedings
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Review, observation</p>
<p>Condition: (Describe the current condition)</p>	<p>Attorneys and/or bonding companies obtain the release of clients from jail via executing a bail bond in an amount set by the court of jurisdiction or magistrate. Documents are sent to the Release desk for signatures and then sent back to the bond area. At the end of each shift, the bonds are sorted by type (magistrate, misdemeanor, and felony) and given to the respective clerks for signature verification. Bail bonds are consistently sent to the appropriate courts/clerks by the Sheriff Department. District Clerk staff file bail bonds in the corresponding case jackets. Requests are sometimes made by non-court personnel to review case jackets.</p> <p>When defendants do not appear for required court appearances, the bail bond that secured their release from jail is subject to forfeiture. If final judgment occurs and motions for new trial or bills of review are not filed, the surety has 30 days to pay before being placed on the cut-off list by the District Clerk or County Clerk with issuance of execution against the bondsman's collateral. The Sheriff Bail Bond section deactivates the surety's account on AIS which prevents issuance/recording of new bonds on AIS for the deactivated account. Once the judgment is paid or otherwise resolved through a granted Motion for New Trial or Bill of Review, the surety's account can be reactivated allowing the issuance of new bonds on AIS. Executions against surety collateral may result in account balances going below the minimum required ratio of collateral to writing limit. Sureties desiring to issue additional bonds will be required to provide additional collateral or pay the judgment before their account is reactivated.</p> <p>Sureties are required to place one of three (property, CD, and/or cash) forms of collateral in order to write bonds. Attorneys are not allowed to use property as collateral. Collateral category conversion errors from the Mainframe to AIS between property, cash, and CD have</p>



	<p>not been resolved. While combined collateral balances are correct by surety, some collateral category balances are overstated or understated.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>All bail bonds and case jackets should be properly filed and secured. Document control procedures require custodian oversight of records, tracking of case files and documents through acknowledgment of receipt and sign-out log sheets, and release to authorized persons.</p> <p>Bail bonds should only be issued within the authorized limit in accordance with V.T.C.A., Occupations Code Title 10 § 1704.203(a) “Except as provided by Subsection (d) (which provides license holder opportunity for additional security), a license holder who holds a license originally issued before September 1, 1999, may not execute, and a person may not accept from the license holder, a bail bond that, in the aggregate with other bail bonds executed by the license holder in that county, results in a total that exceeds 10 times the value of the security deposited or executed by the license holder under Section 1704.160.”</p> <p>Bail bonds should be issued within limits on the properly completed General Power of Attorney form as stated:</p> <ul style="list-style-type: none"> • Per AG Opinion letter 96-019, “Any corporation which acts as a surety shall, before executing any bail bond, first file in the office of the county clerk of the county where such bail bond is given a power of attorney designating and authorizing the named agent of such corporation to execute such bail bonds by such agent. This power of attorney shall be a valid and binding obligation of the corporation. A separate license is required for each agent operating under a corporate power of attorney.” • In accordance with V.T.C.A., Occupations Code Title 10 § 1704.160(h), “The certificate of authority to do business in this state issued under Article 8.20, Insurance Code, to an applicant that is a corporation is conclusive evidence of : (1) the sufficiency of the applicant’s security and (2) the applicant’s solvency and credits.” • Dallas County Bail Bond Board (DCBBB) must adhere to section 1704.162 (c) of the Bail Bond Act. A renewal application shall comply with the requirement for an original license application under section 1704.154. <p>In accordance with Code of Criminal Procedure, Art. 17.09. DURATION; ORIGINAL AND SUBSEQUENT PROCEEDINGS; NEW BAIL, Sec. 1. Where a defendant, in the course of a criminal action, gives bail before any court or person authorized by law to take same, for his personal appearance before a court or magistrate, to answer a charge against him, the said bond shall be valid and binding upon the defendant and his sureties, if any, thereon, for the defendant's personal appearance before the court or magistrate designated therein, as well as before any other court to which same may be transferred, and for any and all subsequent proceedings had relative to the charge, and each such bond shall be so conditioned except as hereinafter provided</p> <p>In accordance with Rules of Civil Procedure, SECTION 3. EXECUTIONS, RULE 621. ENFORCEMENT OF JUDGMENT, “The judgments of the district, county, and justice courts shall be enforced by execution or other appropriate process. Such execution or other process shall be returnable in thirty, sixty, or ninety days as requested by the plaintiff, his agent or attorney.”</p> <p>In accordance with Rules of Civil Procedure, RULE 627. TIME FOR ISSUANCE, “If no supersedeas bond or notice of appeal, as required of agencies exempt from filing bonds, has been filed and approved, the clerk of the court or justice of the peace shall issue the execution</p>



	<p>upon such judgment upon application of the successful party or his attorney after the expiration of thirty days from the time a final judgment is signed. If a timely motion for new trial or in arrest of judgment is filed, the clerk shall issue the execution upon the judgment on application of the party or his attorney after the expiration of thirty days from the time the order overruling the motion is signed or from the time the motion is overruled by operation of law.”</p> <p>Accounting best practice requires a quality control process for preventative and detective reporting anomalies. Information processing controls should be developed and monitored to help ensure that transactions completed through computerized applications are valid, properly authorized, and completely and accurately processed and reported.</p>				
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Unknown Incomplete testing of output/reporting prior to conversion. Executions on final judgments reducing authorized limits below amount of bonds already written. Incomplete follow through on cases with final judgment on PR bonds.</p>				
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Potential revenue loss for Dallas County if bonds are subsequently forfeited when bondsman’s available authorized limits are less than the account balances. PR bonds not discharged. Over (under) stated collateral categories. Reliance on incomplete and inaccurate reports.</p>				
<p>Recommendation: (Describe corrective action)</p>	<p>Reinforce training procedures regarding bond activity to include:</p> <ul style="list-style-type: none"> • Review and follow-up by supervisory personnel. • Document control procedures. • Timely notification to the County and District Clerk bond forfeiture sections of closed/inactive accounts to ensure priority processing of writs of execution against available collateral. • Return of writs of execution within 90 days • Verify that approved licenses are on file and are complete before bond issuance <p>Continue corrective plan monitoring AIS data and processing updates.</p> <p>Document necessary system and control edits to produce accurate and reliable information.</p> <p>Correct all incomplete and inaccurate collateral categories within a reasonable time.</p>				
<p>Responsible Department or Organization:</p>	<p>Sheriff’s Department and/or District Clerk</p>				
<p>Management’s Response:</p>	<table border="1" style="width: 100%;"> <tr> <td style="width: 33%;"><input type="checkbox"/> Agree</td> <td style="width: 33%;"><input type="checkbox"/> Disagree</td> <td style="width: 33%;">Respondent:</td> <td style="width: 33%;">Date:</td> </tr> </table>	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Date:
<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Date:		
<p>Comments:</p>					
<p>Disposition:</p>	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;"><input checked="" type="checkbox"/> Audit Report</td> <td style="width: 25%;"><input type="checkbox"/> Oral Comment</td> <td style="width: 25%;"><input type="checkbox"/> Deleted From Consideration</td> </tr> </table>	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration	
<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration			



Finding Number: 09-SH-01-07
Date: 03/24/2011
Audit: Sheriff's Department
Auditor(s) Assigned: BM

Finding:	Bail Bond – Re-arrest Fee A review of outstanding receivables as of September 30, 2010 revealed: <ul style="list-style-type: none"> • Re-arrest fees totaling \$52,273.34 with the oldest receivable dating back August 2004 • Re-arrest fees are not billed on misdemeanor cases
Workpaper Reference: (or other method by which finding was identified)	O.17
Condition: (Describe the current condition)	Defendants that do not appear in court, as required by the conditions of the bail bond, are subject to forfeiture of bond and re-arrest. Forfeiture proceedings are initiated and a fugitive apprehension warrant is issued by the County court clerk or District court clerk. The warrant is then input into the system by the clerks. When the defendant is re-arrested after entry of final bond forfeiture judgment, costs related to the re-arrest are inconsistently provided to the Financial section. Invoices are prepared by the Financial section and submitted to the surety for payment. Billing procedures are not documented.
Criteria: (Describe the optimal condition)	Code of Criminal Procedure, Art. 17.08 (6) states “The bond shall also be conditioned that the principal and sureties, if any, will pay all necessary and reasonable expenses incurred by any and all sheriffs or other peace officers in re-arresting the principal in the event he fails to appear before the court or magistrate named in the bond at the time stated therein. The amount of such expense shall be in addition to the principal amount specified in the bond.” Dallas County Bail Bond Board Procedures & Rules Manual rule number 11 specifies “All sureties on bail bonds are responsible for and shall pay all necessary and reasonable expenses incurred by the Sheriff’s Department relating to the re-arrest of any principal whose bail bond has been forfeited or whose surety has filed an affidavit to surrender the principal.” Texas Attorney General Opinion H-208 states in part “A county is entitled to reimbursement from sureties for the reasonable and necessary costs of re-arrest after a bond forfeiture or an affidavit of surrender under Article 17.19, Vernon’s Texas Code of Criminal Procedure. The expenses may be recovered in a scire facias proceeding or in a separate civil action.” Local Government Code § 113.902 states: "The county treasurer shall direct prosecution for the recovery of any debt owed to the county, as provided by law, and shall supervise the collection of the debt."
Cause: (Describe the cause of the condition if possible)	Re-arrest fees are not consistently tracked and available for invoicing. Control procedures are not documented. Supervisor review is not evidenced. Training may be incomplete.
Effect: (Describe or quantify any adverse effects)	Potential revenue loss (cost recovery) to Dallas County.
Recommendation: (Describe corrective action)	The Financial section, together with the Bond and Fugitive sections, should develop procedures for handling re-arrest fees and past due accounts that include: <ul style="list-style-type: none"> • Train staff regarding eligible re-arrest expenses • Assess re-arrest expenses as authorized by statute and DCBBB Procedures and Rules



	<ul style="list-style-type: none"> • Review and comparison of Sheriff Fugitive section transportation expenditures to re-arrest billings by supervisory staff, periodically • Develop and update standard re-arrest hourly fee recovery schedules for staff time • Consider standardization of flat fees for in county and adjoining county re-arrests • Send past due notices to customers 60 days past due while continuing review of postings for accuracy. • Send a final past due notice for customers identified as 90 days past due if “proof of re-arrest” is documented. • Submit customers identified as 120 days past due to the District Attorney - Civil Division for possible litigation.
Responsible Department or Organization:	Sheriff’s Department
Management’s Response:	<input type="checkbox"/> Agree <input type="checkbox"/> Disagree Respondent: _____ Date: _____
Comments:	
Disposition:	<input checked="" type="checkbox"/> Audit Report <input type="checkbox"/> Oral Comment <input type="checkbox"/> Deleted From Consideration



Finding Number: 09-SH-01-08
Date: 6/2/2011
Audit: Sheriff's Department
Auditor(s) Assigned: BM/TM

<p>Finding:</p>	<p>Bail Bond - Reports A review of available and ad hoc AIS reports revealed:</p> <ul style="list-style-type: none"> • AIS bail bond reports comparable to previously existing Mainframe bail bond reports available prior to conversion were not replicated in AIS including 'Daily Surety' report R01070, 'Bondsman Audit Report' R00807, and 'Bondsman Status' list report R01988. Response: Data previously reported on R01988 is available within AIS under the Agency Admin Menu with options for Bond Company Maintenance and Attorney Maintenance tabs. • A predefined AIS report listing of non-discharged 'bonds written' by surety is not available within AIS (user generated ad hoc or standard AIS reports do not exist) and the total 'bonds written' by surety cannot be validated Response: IT Services previously developed a query of AIS data by account number and provides by email to bail bondsman / attorneys on request. Status: IT Services developed a query of non-discharged bonds and provided to Internal Audit in July 2011. The query excluded account number '000' and '249'. • A listing of non-discharged 'bonds written' with NISI or Final Judgment by surety is not available within AIS and the total 'bonds written' with NISI or Final Judgment by surety is not readily available. Status: IT Services developed a query of non-discharged bonds and provided to Internal Audit in July 2011. The query excluded account number '000' and '249'. • Mainframe 'Bond-Bondsman Audit Report' R00807 is produced weekly from mainframe data that has not been updated since the 2005 conversion to AIS. (R10973 Bondsman Audit Report consists of data from AIS by bondsman, but does not reflect a status for bonds with unpaid final judgments)
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Review, observation</p>
<p>Condition: (Describe the current condition)</p>	<p>Standard reports within AIS do not include a listing of 'bonds written' by surety or bonds with unpaid final judgments. IT Services developed a weekly AIS extract of bonds written by surety including NISI status which are listed on report R10973 (report is incomplete). Bondsman or attorneys that request to receive a weekly listing of non-discharged bonds for their specific account receive an email version from IT Services.</p> <p>Sheriff Bond Company Maintenance and Attorney Maintenance screens contain accounts by surety number with each account reflecting the Company/Attorney Name, Contact, Account No., Account Limit, No. of Bonds Written, Account Balance, and Active (account status is active if checked) status. Details are not available within the maintenance screens of what comprises the number or individual amounts of bonds written. Existing Account Limits are changed by the Sheriff Bond section as collateral is added or removed.</p> <p>County Clerk and District Clerk offices maintain ledger cards of bond statuses and update AIS as scire facias, NISI Judgments, Final Judgments, Judgments Against the State, Judgments Against the State Court Cost Only, Partial Remittitturs, Motion for New Trials</p>



	<p>(MNT), MNT Granted Bill or Reviews (BOR), BOR Granted, payments, discharges, etc, are processed. Bond forfeiture court costs and fine assessments are created through CRAM by the County or District Clerk staff since an interface does not exist between AIS and the mainframe assessments. When actions affecting previously created assessments occur, the County or District Clerk staff inconsistently update the assessment records on the mainframe.</p> <p>Bondsman/Attorney Account Balance is <u>not</u> a reflection of final judgments against a surety or the remaining bond writing limits available. After depositing \$50,000 in cash or CD collateral, filing the necessary power of attorney paperwork with the County Clerk for recording, and obtaining a license to issue bonds through the DCBBB, a bondsman authorized by insurance companies can write an unlimited amount of bonds with bond writing power only limited by the stated single limit amount on the general power of attorney document and unpaid final judgments. The Sheriff's Bail Bond section deactivates the surety's account on AIS and the ability to write new bonds once a surety is placed on a cut-off list by the County or District Clerk offices until the issue is resolved. Executions against surety collateral may result in account balances going below the minimum required ratio of collateral to writing limit. Sureties desiring to issue additional bonds will be required to provide additional collateral or pay the judgment before their account is reactivated.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Bail bonds should only be issued within the authorized limit in accordance with V.T.C.A., Occupations Code Title 10 § 1704.203(a) "Except as provided by Subsection (d) (which provides license holder opportunity for additional security), a license holder who holds a license originally issued before September 1, 1999, may not execute, and a person may not accept from the license holder, a bail bond that, in the aggregate with other bail bonds executed by the license holder in that county, results in a total that exceeds 10 times the value of the security deposited or executed by the license holder under Section 1704.160."</p> <p>Bail bonds should be issued within limits on the properly completed General Power of Attorney form as stated:</p> <ul style="list-style-type: none"> • Per AG Opinion letter 96-019, "Any corporation which acts as a surety shall, before executing any bail bond, first file in the office of the county clerk of the county where such bail bond is given a power of attorney designating and authorizing the named agent of such corporation to execute such bail bonds by such agent. This power of attorney shall be a valid and binding obligation of the corporation. A separate license is required for each agent operating under a corporate power of attorney." • In accordance with V.T.C.A., Occupations Code Title 10 § 1704.160(h), "The certificate of authority to do business in this state issued under Article 8.20, Insurance Code, to an applicant that is a corporation is conclusive evidence of : (1) the sufficiency of the applicant's security and (2) the applicant's solvency and credits." • Dallas County Bail Bond Board (DCBBB) must adhere to section 1704.162 (c) of the Bail Bond Act. A renewal application shall comply with the requirement for an original license application under section 1704.154. <p>A bondsman on the cut-off list should not be allowed to post bail bonds. Timely, review of reports reflecting final judgment status is necessary to insure that bondsman do not continue writing bonds after notice of final judgment.</p> <p>Accounting best practice requires a quality control process for preventative and detective reporting anomalies. Information processing controls should be developed and monitored to help ensure that transactions completed through computerized applications are valid, properly authorized, and completely and accurately processed and reported.</p>



	User acceptance testing should include all key elements of a new system prior to sign-off.		
Cause: (Describe the cause of the condition if possible)	Incomplete programming by outsourced vendor at conversion. Incomplete testing of output/reporting prior to conversion due to limited core user access to the test environment. Reliance on the County and District Clerk to provide cut-off lists.		
Effect: (Describe or quantify any adverse effects)	Potential revenue loss for Dallas County if bonds are subsequently forfeited when bondsman's available authorized limits are less than the account balances. Increased risk that final judgments may go undetected. Reliance on incomplete and inaccurate reports. Requires higher level supervisor review and more intensive training sessions to provide adequate safeguards regarding bonds written and available bond writing power.		
Recommendation: (Describe corrective action)	Document and reinforce ongoing training requirements to comply with applicable laws and regulations for necessary system and control edits to produce accurate and reliable information. Periodic review by supervisory personnel to determine accuracy of bonds written and remaining surety bond writing power. Document and communicate to IT Services bond reporting requirements within AIS including reports containing final judgments and detailed listings of non-discharged bonds written by surety. Update Status: IT Services developed a bond research database in November 2011.		
Responsible Department or Organization:	Sheriff's Department, County Clerk, and District Clerk		
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: _____ Date: _____
Comments:			
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 09-SH-01-09
Date: 03/30/11
Audit: Sheriff's Department
Auditor(s) Assigned: BM

<p>Finding:</p>	<p>Food costs Review of Monthly Cost Data Reports for the period of FY08-FY09 revealed:</p> <ul style="list-style-type: none"> • Salaries, wages, and benefits are annualized and averaged rather than actual monthly costs • Monthly insurance costs used were a flat rate of \$172 (grossly less than actual costs) for FY2008 and \$500 for FY2009 per employee • Transportation costs for mileage allocated to Juvenile was at four different rates during FY2008 and FY2009 (.64 cents, .74 cents, .32 cents, and .30 cents per mile) with the lower rates per mile not a full allocation of costs including gas, oil, maintenance, and vehicle depreciation • Numerous instances where the Sheriff's Department Food Services NSLP billings contained the same utility costs (or an average of prior months) from the prior month for the overhead calculation (reportedly due to utility bills not being provided in a timely manner) from October 2007 through September 2009. Other utility costs issues included: <ul style="list-style-type: none"> • Water and Natural Gas costs reported for the months of August and September 2009 were the same amount as the electric costs for September 2009 • Water costs reported for the months of February and April 2008 were grossly higher and lower, respectively, than for other months <p>Review of Cook Chill Average Meal Cost reports revealed:</p> <ul style="list-style-type: none"> • The grocery costs beginning inventory balance used for July 2009 was understated \$63,008. • Inmate food costs calculation excludes indirect costs and direct costs such as kitchen utensils and preparation supplies
<p>Workpaper Reference: (or other method by which finding was identified)</p>	<p>Monthly Cost Data Reports R-2(a) Average Meal Cost R-2(f) NSLP reports</p>
<p>Condition: (Describe the current condition)</p>	<p>For NSLP billings, utilities, including electric, natural gas, and water are added together to in an effort to calculate overhead. Currently, if a utility bill is not received from Facilities, Cook Chill uses the previous month's utility bill to calculate overhead. A portion of the overhead is charged to the Juvenile Department by calculating a percentage of meals delivered to the juvenile department and multiplying this percentage by several variables, including utility costs. The Juvenile Department uses the NSLP reports in submitting claims for breakfast and school lunch reimbursement.</p> <p>For inmates, monthly grocery cost is calculated by subtracting the beginning value of grocery inventory from the ending value of grocery inventory for a particular month. An average meal cost is then calculated by dividing the monthly grocery cost by the total meals served. In addition, a percentage of meals served to the juvenile department is calculated by dividing the number of meals served to the juvenile department by the total meals served. This percentage is used to develop a billing for the juvenile department by multiplying several variables, including grocery cost, by the percentage.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>NSLP is a federal program with inflexible guidelines/requirements for reporting with exceptions subject to questioned costs. Accounting control procedures require reconciliation and comparison of financial and statistical calculations to supporting documentation. NSLP reports and Meal Production/Grocery Cost Reports are accurately and timely completed.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Delay in receiving utility bills. The purchasing amount for June 2009 was used as the beginning inventory amount for July 2009, causing an understatement of \$63,008 for the month.</p>
<p>Effect:</p>	<p>Unreliable data reported for average meal costs.</p>



(Describe or quantify any adverse effects)	Grocery cost understated by \$63,008.29 in July 2009.		
Recommendation: (Describe corrective action)	<ul style="list-style-type: none"> • Develop a corrective action plan delineating procedures for Meal/Production/Grocery Cost Reports and NSLP billings including meal counts, grocery costs, utility costs, labor, and transportation costs. • Establish review by supervisory personnel of the monthly Meal Production/Grocery Cost Reports and NSLP billings prior to distribution to other departments. • Coordinate the receipt of all utility bills from Facilities Management in a timely manner in order to include actual costs on the NSLP billings. • Update estimated transportation costs for NSLP billings at least annually. • Reduce juvenile meal delivery overages through planning and coordination with the various juvenile facilities. 		
Responsible Department or Organization:	Sheriff's Department		
Management's Response:	Agree	<input type="checkbox"/> Disagree	Respondent: _____ Date: _____
Comments:			
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 09-SH-01-10
Date: 03/30/11
Audit: Sheriff's Department
Auditor(s) Assigned: BM

Finding:	<p>Medical Pre-Screening Fee</p> <p>Review of AIS records associated with 40 inmates revealed:</p> <ul style="list-style-type: none"> • 3 out of 40 (7.5%) persons booked in were not charged a Medical Pre-Screening Fee • No follow-up procedures are pursued for non-payment
Workpaper Reference: (or other method by which finding was identified)	I.2. a-c
Condition: (Describe the current condition)	<p>A Medical Pre-Screening Fee was implemented during the end of December 2008. Every inmate that enters into the Dallas County Jail receives a book-in number. After initial book-in, inmates are screened by a Certified Medical Assistant (CMA). The screening assessment consists of checking vital signs, followed by a series of questions. If the inmate answers 'yes' to any of the questions, the inmate is sent around the corner to see an RN. The RN expands on the 'yes' answers with the inmate by completing the same form utilized by the CMA. A \$10 medical pre-screening fee is assessed to the inmate's commissary account. Dallas County only debits the inmate's account if they have more than \$6 in their account. Once an inmate account is at \$6, fee deductions are held pending. As more money is deposited into the inmate's account, the fee will be reactivated for deduction. If the inmate never deposits money in their account, Dallas County does not try to collect the fee.</p>
Criteria: (Describe the optimal condition)	<p>Each person that is booked into the Dallas County Jail goes through a thorough medical screening and should be charged a \$10 medical pre-screening fee in accordance with Code of Criminal Procedure 104.002 (d).</p> <p>Code of Criminal Procedure, § 104.002 (d), "A person who is or was a prisoner in a county jail and received medical, dental, or health related services from a county or a hospital district shall be required to pay for such services when they are rendered. If such prisoner is an eligible county resident as defined in Section 61.002, Health and Safety Code, the county or hospital district providing the services has a right of subrogation to the prisoner's right of recovery from any source, limited to the cost of services provided. A prisoner, unless the prisoner fully pays for the cost of services received, shall remain obligated to reimburse the county or hospital district for any medical, dental, or health services provided, and the county or hospital district may apply for reimbursement in the manner provided by Chapter 61, Health and Safety Code. A county or hospital district shall have authority to recover the amount expended in a civil action."</p>
Cause: (Describe the cause of the condition if possible)	Oversight
Effect: (Describe or quantify any adverse effects)	Potential loss (cost recovery) of revenue for Dallas County.
Recommendation: (Describe corrective action)	<p>Implement control procedures to ensure fee is charged to every inmate booked into the Dallas County Jail.</p> <p>Review by supervisory personnel, periodically, to ensure all fees are being charged and follow-up procedures for non-payment are pursued.</p>
Responsible Department	Sheriff's Department

County Auditor



Dallas County, Texas

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



Finding Number: 09-SH-01-11
Date: 03/31/11
Audit: Sheriff's Department
Auditor(s) Assigned: BM

<p>Finding:</p>	<p>Time & Attendance Review of a selected sample (average size 15 – 20 per section) of employee’s time and attendance records for requests for leave and overtime/compensatory time for the following sections revealed:</p> <p>REQUESTS FOR LEAVE</p> <p><u>Fugitive</u></p> <ul style="list-style-type: none"> • Eleven instances where no paperwork was in unit files • Two variances between the amount of time actually recorded in Kronos (regular) and type of leave requested. <p><u>North Tower</u></p> <ul style="list-style-type: none"> • One instances where no paperwork was in unit files • Eight variances between the amount of time actually recorded in Kronos (regular) and type of leave requested. <p><u>Intelligence</u></p> <ul style="list-style-type: none"> • Two instances where no paperwork was in unit files <p><u>Bailiff</u></p> <ul style="list-style-type: none"> • Eleven instances where no paperwork was in unit files <p>Bi-weekly pay period ‘approval by manager’ of time worked not reflected on Kronos time cards.</p> <p>Six out of nine exempt employees received approved time off (ATO) while not recording an average 40 hour work week during fiscal years 2008 and/or 2009.</p>
<p>Work paper Reference: (or other method by which finding was identified)</p>	<p>Work Papers No. S-3, S-4, S-7 and S-10</p>
<p>Condition: (Describe the current condition)</p>	<p>Per Sheriff’s Office, General Orders: Request and Authorization for Leave of Absence form (Sher/Per/100)</p> <ul style="list-style-type: none"> • The Sher/Per/100 form will be filled out by employees who are requesting personal time off. • The employee will indicate which type of leave is being requested by checking the appropriate box in the center of the request form. • With the exception of sick leave, the Sher/Per/100 form will be completed by the employee prior to the time requested off and submitted to his/her immediate available supervisor, who will indicate whether or not the requested time off is approved or disapproved by checking the appropriate box at the bottom of the request form and then signing and dating the form in the appropriate spaces. • If the employee’s request for leave is denied and the employee takes the time off anyway, the action is considered insubordination and is subject to appropriate disciplinary action. • When an employee misses work due to illness, the employee will submit a completed Sher/Per/100 form to his/her immediate supervisor promptly upon returning to work. <p>Sick Leave</p> <ul style="list-style-type: none"> • Employees shall be authorized sick leave for personal illness or illness in his/her immediate family, • An employee that has expended all sick leave, may be authorized LWOP by the Bureau Commander. If LWOP is not authorized, the employee will be given a letter stating that he or she is out of time and he/she will be terminated if he/she fails to show for work, unless the employee is on authorized Family and Medical Leave. • If the employee has expended all leave and is unable to come to work, he or she may put in a request for a leave of absence according to Dallas County Code Section 82-471. • Employees who are absent from work for more than three days are required to present a written doctors excuse to his/her supervisor immediately upon returning to work.



	<ul style="list-style-type: none"> Supervisors that neglect to remind the employee about obtaining a written doctor’s excuse are subject to disciplinary action for failing to follow this policy. <p>Sheriff employees using Kronos time clock punches includes: jailers, regular patrol, and most nonexempt employees. Manual entry by the secretary of time includes: employees who call/write-in work schedules, outlying patrols, and exempt management.</p> <p>HR clerks review exceptions and enter historical edits totaling about 30 per pay period.</p> <p>Supervisors of each section have access to review and approve time for their employees. Bi-weekly pay period is signed off, but Kronos time cards are not marked with ‘approval’ by the immediate supervisor or other management personnel.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>In order to provide management oversight and ensure staffing levels are consistently met, requests for leave/overtime forms should be utilized.</p> <p>According to Dallas County Code Sec. 82-175, Supervisory responsibilities: (b) Supervisors shall educate their employees about how to use the time entry method they are assigned and about the time and attendance policies for their department. (c) Supervisors are responsible for ensuring employee time records are accurate and that no abuses occur (e) Supervisors are responsible for checking daily start times, meal periods, end times, vacation time, sick time, compensatory time and overtime to ensure employees are in compliance with their shift work schedule and the county's overtime policies....</p> <p>According to Dallas County Code, Section 82-132, Work schedules: Exempt employees shall report all hours worked and adhere to an established work schedule approved by the elected official/department head. Exempt employees' work schedules <u>shall average a minimum of 40 hours per week</u>, including use of accrued leave time. All time worked shall be recorded in the official time and attendance system.</p> <p>According to Dallas County Code, Section 82-134, Scheduled time off: Periodically, elected officials/department heads may grant administrative time off for exempt employees. Such time off must be approved by the elected official/department head. In order to approve such leave, <u>the elected official/department head must ensure the exempt employee's most current 12-month average weekly work schedule exceeds 40 hours.</u></p> <p>According to Dallas County Code, Section 82-84, Maintenance of time and attendance records, “Each department shall keep a record of each employee's hours worked in a manner approved by the commissioner’s court and administered by the county auditor's office.”</p> <p>Local Government Retention Schedule section 1050-54b, “Requests and authorizations for vacation, compensatory, sick, FMLA, and other types of authorized leave. FE + 3 years”.</p> <p>Local Government Retention Schedule section 1050-57, “Requests and authorizations for overtime. Time trading, and other actions that affect normal work time except leave requests. 2 years”.</p>
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Timekeeper data entry error or oversight. Departmental and County time and attendance policies are not enforced. Incomplete training and lack of supervisory review.</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Potential accrual balances not accurate on the Kronos system. Employees overcompensated. Inefficient overtime scheduling</p>
<p>Recommendation: (Describe corrective action)</p>	<p>All start times, meal periods, end times, vacation time, sick time, holiday time, jury duty, compensatory time, overtime, ATO, etc. should be properly and timely posted to the Kronos time and attendance system in accordance with the Dallas County Code and Commissioners Court orders. Each employee should affirm bi-weekly time paid / leave balances expended through review of pay slip on Employee Self-Service (ESS) application.</p> <p>Emphasize supervisory review of time and attendance and Kronos postings with Kronos time card</p>



	updated to reflect 'approval' by supervisor or management. Any supervisory changes to employee time records and overtime/compensatory authorization records should be accurate and properly documented. Train and update staff on county leave policies. All employee personnel files must be complete and retained in a secure area.		
Responsible Department or Organization:	Sheriff's Department		
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: _____ Date: _____
Comments:			
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 09-SH-01-11a
Date: 07/06/11
Audit: Sheriff's Department
Auditor(s) Assigned: BM

Finding:	<p>Time & Attendance</p> <p>Overtime costs exceeds budget and are impacted by fluctuations in inmate classifications and employee availability. Kronos scheduling tools are not optimized and overtime is not successfully reduced. Sample review of second watch (6 AM to 2:30 PM) bed count versus Kronos normal scheduling for selected days at the Lew Sterrett North Tower revealed:</p> <ul style="list-style-type: none"> Tanks/floors exceeding the 1 guard to 48 inmate ratio when more volunteers than needed from the prior shift are requested to carryover <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>Day</th> <th>Max Bed Count</th> <th>Beg Jail Count</th> <th># of Tanks Not Filled to Approx Capacity~</th> <th># of Tanks Staff Exceeding Need Out of 12</th> <th>Overtime / Comp Hours for Unscheduled DSO's</th> <th>DSO's Required (tanks calculated separately)^</th> <th>DSO's Available From Schedule*</th> <th>Part-time DSO's Worked</th> <th>Unscheduled DSO's Worked</th> <th>Total DSO's Worked</th> </tr> </thead> <tbody> <tr><td>5/25/2011</td><td>3,292</td><td>3,099</td><td>3</td><td>4</td><td>90.3</td><td>68</td><td>61</td><td>2</td><td>13</td><td>76</td></tr> <tr><td>5/26/2011</td><td>3,292</td><td>3,068</td><td>2</td><td>7</td><td>109.3</td><td>68</td><td>57</td><td>2</td><td>16</td><td>75</td></tr> <tr><td>5/28/2011</td><td>3,292</td><td>3,064</td><td>3</td><td>8</td><td>73.4</td><td>68</td><td>65</td><td>0</td><td>12</td><td>77</td></tr> <tr><td>6/9/2011</td><td>3,292</td><td>3,014</td><td>3</td><td>5</td><td>97.6</td><td>68</td><td>58</td><td>2</td><td>13</td><td>73</td></tr> <tr><td>6/11/2011</td><td>3,292</td><td>2,889</td><td>4</td><td>6</td><td>44</td><td>64</td><td>64</td><td>1</td><td>6</td><td>71</td></tr> <tr><td>6/13/2011</td><td>3,292</td><td>2,888</td><td>4</td><td>6</td><td>75.6</td><td>65</td><td>58</td><td>2</td><td>11</td><td>71</td></tr> <tr><td>6/23/2011</td><td>3,292</td><td>2,902</td><td>4</td><td>5</td><td>65.2</td><td>66</td><td>60</td><td>2</td><td>9</td><td>71</td></tr> <tr><td>6/24/2011</td><td>3,292</td><td>2,936</td><td>4</td><td>4</td><td>32.3</td><td>66</td><td>64</td><td>2</td><td>4</td><td>70</td></tr> </tbody> </table> <p>~ = Includes one tank exclusively holding female inmates * = Does not include part-time or unscheduled off-duty DSO's working overtime or compensatory time to meet the 1:48 ratio. ^ = DSO's required at ratio of 1 guard to 48 inmates. DSO requirements for each of the 12 tanks were calculated separately to derive an overall guard to inmate requirement.</p> <ul style="list-style-type: none"> DSO overtime shift assignments do not include consideration of each individual DSO's hourly rate Part-time DSO's are not clocking out/in for lunch Supervisors inconsistently input FMLA codes & comments in Kronos DSO's are frequently authorized to work eight hours of overtime prior to or after regular assigned shift Budget includes relief factor of five DSO's per shift 	Day	Max Bed Count	Beg Jail Count	# of Tanks Not Filled to Approx Capacity~	# of Tanks Staff Exceeding Need Out of 12	Overtime / Comp Hours for Unscheduled DSO's	DSO's Required (tanks calculated separately)^	DSO's Available From Schedule*	Part-time DSO's Worked	Unscheduled DSO's Worked	Total DSO's Worked	5/25/2011	3,292	3,099	3	4	90.3	68	61	2	13	76	5/26/2011	3,292	3,068	2	7	109.3	68	57	2	16	75	5/28/2011	3,292	3,064	3	8	73.4	68	65	0	12	77	6/9/2011	3,292	3,014	3	5	97.6	68	58	2	13	73	6/11/2011	3,292	2,889	4	6	44	64	64	1	6	71	6/13/2011	3,292	2,888	4	6	75.6	65	58	2	11	71	6/23/2011	3,292	2,902	4	5	65.2	66	60	2	9	71	6/24/2011	3,292	2,936	4	4	32.3	66	64	2	4	70
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Workpaper Reference: (or other method by which finding was identified)	Supervisor's Daily Report Kronos Reports																																																																																																			
Condition: (Describe the current condition)	Formulas incorporating counts per floor and gender are used to calculate the required number of DSO's. The lieutenant or sergeant receives notice of prisoner Head Counts prior to the beginning of each shift. The Head Counts are used to approximate staffing requirements for the next 8 hour shift. If scheduled employees are not sufficient for calculated quota, requests for overtime volunteer are made from the prior shift which is ending.																																																																																																			



	<p>Requests for leave are used to develop work schedules. If a DSO is scheduled to be off, the lieutenant or sergeant will ask DSO's (that work those same shift hours on their five day schedule) with a normal day off to cover. Coverage for DSO's with scheduled time off should be confirmed as leave is approved. The Detention Service Managers will update Kronos for missed Kronos card swipes, vacation taken, sick leave, holiday time, FMLA, Workers Comp, and overtime pay. Comments and FMLA codes are inconsistently recorded to Kronos. The lieutenant or sergeant will ask for volunteers from the shift before and after that shift to cover the open positions. If there are still insufficient volunteers, the roster will be pulled and the next person(s) on the list will be notified to report to work on a certain date and time.</p> <p>Unscheduled DSO absences are filled by the lieutenant or sergeant through asking for volunteers from the prior shift which is ending. If there are still insufficient volunteers, a roster will be implemented and the next DSO(s) on the list will be notified to stay over and work.</p> <p>DSO's use Kronos time clocks for in/out punches.</p> <p>Supervisors inconsistently enter DSO 'work' department when temporary reassignment away from 'home department'.</p>
<p>Criteria: (Describe the optimal condition)</p>	<p>Texas Commission on Jail Standards requires:</p> <ul style="list-style-type: none"> • 1:48 (guard to inmate) ratio per floor • Food Service/Sanitation/Transportation staffing outside of 1:48 requirements <p>Internal Sheriff policy:</p> <ul style="list-style-type: none"> • Leave must be formally requested two weeks in advance • Forecast scheduling incorporates planned leave • Call lists developed for contacting DSO's as unscheduled leave occurs. • Adequate rest periods provided between each eight hour shift
<p>Cause: (Describe the cause of the condition if possible)</p>	<p>Complexity of developing count ratios. Failure to use existing Kronos functionality to allocate costs to temporary assignment. Incomplete procedures and/or inadequate training for Kronos scheduling. Heavy reliance on volunteers from the prior shift to carryover to the next shift.</p>
<p>Effect: (Describe or quantify any adverse effects)</p>	<p>Excessive overtime costs Department labor costs are over or under allocated. Part-time employees overcompensated.</p>
<p>Recommendation: (Describe corrective action)</p>	<p>Forecasting and pre-planning for absenteeism considering 2 hour versus full shift holdover, call list of less tenured, and update absences (FMLA and vacation) as approved.</p> <p>Develop multiple scenarios using Kronos:</p> <ol style="list-style-type: none"> 1.) Jails Full <ol style="list-style-type: none"> a.) Floor Count b.) Absence requests per day c.) Report/shift schedule with employee count d.) Expected pay category for employee schedule 2.) Master Plan Including <ol style="list-style-type: none"> a.) Call list b.) Minimum overtime of 2 hours versus 4 hours c.) Leave approval dependent on per jail maximum staffing needs d.) Build maximum capacity schedule <p>Use functionality within Kronos to:</p> <ul style="list-style-type: none"> • change departmental labor costs for temporary assignments when detached • record FMLA status and other relevant codes including use of comments • build master schedule
<p>Responsible Department or Organization:</p>	<p>Sheriff's Department</p>

County Auditor



Dallas County, Texas

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



Finding Number: 09-SH-01-12
Date: 6/3/2011
Audit: Sheriff Department
Auditor(s) Assigned: BM/TM

Finding:	Jail Management - population Review of the daily inmate headcount records and monthly jail population letters revealed: <ul style="list-style-type: none"> The total daily inmate headcount in FY2008 included a daily average of 856 released inmates with a status of 'furlough'. The total daily inmate headcount in FY2009 included a daily average varying from 600 to 856 released inmates with a status of 'furlough'. 		
Workpaper Reference: (or other method by which finding was identified)	Inmate headcounts and jail population letters		
Condition: (Describe the current condition)	Furlough inmates (those released by the judge from physically being in the jail) are included in the total inmate headcount.		
Criteria: (Describe the optimal condition)	According to recommended best practice: <ul style="list-style-type: none"> Prisoners confined in the county jail are counted in the inmate headcount (Government Code § 511.0101). Jail population reports are reviewed for accuracy and timely issued. 		
Cause: (Describe the cause of the condition if possible)	Procedural/training issue		
Effect: (Describe or quantify any adverse effects)	Overstatement of the inmate headcount on monthly jail population letters		
Recommendation: (Describe corrective action)	Inmate headcount procedures include: <ul style="list-style-type: none"> Exclusion of furloughs from the daily inmate headcount but present in a separate category Daily review by supervisory personnel to determine the accuracy of the daily inmate headcounts Reconcile manual counts and AIS reports 		
Responsible Department or Organization:	Sheriff's Department		
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent: _____
Comments:	Date: _____		
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration



Finding Number: 09-SH-01-13
Date: 6/6/2011
Audit: Sheriff's Department
Auditor(s) Assigned: BM/TM

Finding:	Review of commission calculations and collections on 59 writs or execution or orders of sale for compliance with Commissioners Court approved rates revealed: <ul style="list-style-type: none"> • Three commissions were short collected on sales (1/2 of commission rate used) • Three commissioners were collected for the wrong amounts totaling \$20 or less • Four collections without sale included the \$20 deed fee
Work paper Reference: (or other method by which finding was identified)	Work Paper No. I.3.
Condition: (Describe the current condition)	A commission calculation worksheet is prepared by the writ officer based on collection with or without a sale including the calculation of any post judgment interest. The defendant is served and advised of the amount required to be paid to satisfy the judgment and commission. If payment is received satisfying the judgment, a sale will not occur. If payment is not received, the officer identifies statutorily eligible real property and/or personal property that can be seized and sold. Notice of a sale for real property is published in the Daily Commercial Record newspaper and notices are posted in different locations, thereafter; a sale is conducted. Real property is sold at the George Allen Courts Building. Commissions on sales are calculated at twice the rate as without a sale. The writ officer accepts valid bids from anyone present and records bidder information and each bid by bidder on bid data sheets for each item being sold. The successful bidder is required to pay by cash, cashiers check, and/or money order. The writ officer issues a receipt of payment to the successful bidder. The writ officer issues the required bill of sale to the successful bidder and completes other legally required documentation. The bid sheets, commission calculation sheet, copy of the writ, and copies of other documentation are maintained by the writ officer at the Sheriff's office in individual folders.
Criteria: (Describe the optimal condition)	Sheriff commission calculation worksheet should list all variables including, but not limited to judgment amount, judgment date, attorney fees, and interest rate, court costs, indication of sale or execution without a sale and date, applicable commission percentages, and deputy hours spent and be subject to review. According to Dallas County court orders 2007-1897, 2008-1821, and 2009-1802 "Commissions calculations should include judgment, interest, and attorney fees collected while excluding any court costs." According to Rule of Civil Procedure, Rule 647, NOTICE OF SALE OF REAL ESTATE, the officer shall post such notice in writing in three public places in the county if no newspaper will publish the notice of sale for the compensation herein fixed. According to Rule of Civil Procedure, Rule 656, EXECUTION DOCKET, the clerk of each court shall keep an execution docket in which he shall enter a statement of all executions as they are issued by him, specifying the names of the parties, the amount of the judgment, the amount due thereon, the rate of interest when it exceeds six percent.....Any clerk who shall fail to keep said execution docket and index thereto, or shall neglect to make entries therein, shall be liable upon his official bond to any person injured for the amount of damages sustained by such neglect.
Cause: (Describe the cause of the condition if possible)	Writ deputy errors on worksheets.
Effect:	Commission revenue over (under) collected.



(Describe or quantify any adverse effects)					
Recommendation: (Describe corrective action)	The commission calculation should include the judgment, interest, and attorney fees and the approved commission percentages and hourly rates as authorized by Commissioners Court. Deed fees should be collected only when the property is sold.				
Responsible Department or Organization:	Sheriff Department				
Management's Response:	<input type="checkbox"/> Agree	<input type="checkbox"/> Disagree	Respondent:	Date:	
Comments:					
Disposition:	<input checked="" type="checkbox"/> Audit Report	<input type="checkbox"/> Oral Comment	<input type="checkbox"/> Deleted From Consideration		