



Justice of the Peace

Precinct 2

2014 Cases; 2013-2015 HR

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Executive Summary

The Chambers County Auditor's department has completed an audit of the Chambers County Justice of the Peace (JP), Precinct 2. The audit was conducted for the period of January 1, 2014 through December 31, 2014 in accordance with the Texas Local Government Code Chapter 115. A Human Resources audit was also conducted for the years 2013-2014 and 2014-2015.

The overall objective of this audit was:

To assess the adequacy of the department's financial control over how violation funds are distributed, to evaluate the procedures of the citation process, and to confirm paid leave was reported correctly in compliance with the Personnel Policy.

Specific audit objectives were to:

1. Examine transaction reports and determine whether the money collected has been properly disposed of based off monthly reports created by the JP's office.
2. Identify any discrepancies in violation fines.
3. Confirm all cases had proper paperwork from the time the ticket was given to the time it was dismissed.
4. Examine completed timesheets for years 2013-2014 and 2014-2015 as well as personnel files.

Background

The Justice of the Peace is elected from each justice precinct in the county to serve a four-year term. They are the presiding officers of the justice courts, the small claims courts (up to \$10,000.00), and have jurisdiction over minor misdemeanor offenses (Class C). They also have jurisdiction in civil matters where the amount in controversy does not exceed \$10,000.00. A variety of civil processes, as well as arrest and search warrants, can be issued by the Justices of the Peace.

The Justices of the Peace may also preside over hearings pertaining to suspension of driver licenses and conduct other hearings and inquests. The J.P.'s may conduct marriage ceremonies and serve as ex officio notary publics for the precinct.

The Chambers County Personnel Policy states that "employees are eligible to accrue paid vacation leave after completion of the first year of employment." Employees earn vacation leave based upon a schedule set by Commissioner's Court. On an employee's anniversary date, any vacation leave balance is reduced to zero. Vacation leave carryover may only be permitted if a written statement is approved by Commissioner's Court. Personnel files contain all personnel records, except medical records, and are maintained by the County Treasurer.

Audit Procedures

The audit included a review of 2014 financial reports which included a random sample of 120 cases and 50 dismissed cases. The audit also involved a review of employee timesheets and personnel files for all employees employed during this time period.

The following procedures were used to complete our examination:

- Reviewed financial documents within the department
 - Determine if monthly reports were submitted in a timely manner
 - Confirm all funds collected were properly deposited with the County Treasurer
 - Verify all deposit receipts are submitted with the correct report
- Confirm proper reports were being submitted to related entities
- Examined a random selection of FY 2014 Class C Misdemeanor cases
 - Confirm all proper documentation was filed in each case jacket
- Reviewed a selection of 50 dismissed Class C Misdemeanor cases
 - Confirm all proper documentation for the dismissal was included in the case jacket
- Reviewed the past five years of fines and fees collected for the office
 - Compare the departments yearly collections
- Received timesheets and personnel files from the County Treasurer's office
 - Reviewed timesheets for each employee
 - Created calendars to display vacation, sick, and personal time taken
 - Calculated total leave time for each year
 - Checked for written requests for carryover of vacation leave
- Reviewed personnel file documents
 - Created a check list to determine which documents were present

Observations and Findings with Related Recommendations

During the audit, the following observations were noted:

1. Monthly Collections Reports are created by the department and submitted to the County Treasurer. Each report includes the total amount collected for the month and is then broken down by how much goes to each account for the department and related entities. This includes the general fund, state criminal costs and fees, and civil fees.

- a. Each month's report collected from the Treasurer's office had corresponding receipts related to the direct deposits and jail time deposits. We then would verify that the total matched what was on the monthly report. There were a few instances when receipts were deposited into the wrong month, but then were corrected on the following month's report in order to balance. However, in September, the direct deposit total was over by \$130 as compared to what was stated on the report. There was an issue with a transaction made online through Chase and instead of depositing one transaction and deducting the second transaction; Chase deposited the difference leaving the \$130 error. This was no fault of the department nor the Treasurer's office but it did throw off the balance of the account as to what should have been recorded.
- b. No cash is collected by this office unless submitted through the mail. Money orders are accepted and sent to the Treasurer's office with a corresponding deposit slip. The timeliness of these deposits range from a week up to three weeks. Direct deposit receipts are submitted to the Treasurer's office daily.
 - i. Recommendations:
 1. Payments that are mailed in should be opened with two clerks present. One clerk should open the mail while the second clerk is entering the payments into Net Data. This may be difficult due to staff size but should be implemented when possible.
 2. In compliance with Local Government Code Section 113.022 any money collected should be deposited "with the County Treasurer on or before the next regular business day after the date on which the money is received." If this deadline can't be met, it must be deposited "on or before the fifth business day after the day on which the money is received." This should be enforced immediately.
2. 120 Class C Misdemeanor cases were pulled for the 2014 year, which was less than 10% of all Class C violations processed for the year. All proper documentation related to the case were found in the case jackets. The pulled dismissed cases all had proper documentation related to the dismissal.
 - a. For the violators who were eligible for defensive driving, the department accepted hand written letters requesting to take the course. Other violators would complete the Request for Mandatory Driving Safety Course form.
 - i. Recommendation: It is our recommendation that the department only accept the proper Request for Mandatory Driving Safety Course form. This will help insure each case of similar violations be uniform and consistent.

3. We reviewed the past five years of revenues that relate to the department and found that the total fines and fees have significantly decreased. From 2010 to 2014, the revenues have dropped by almost half.
4. Employee timesheets were only submitted if any leave time was taken.
 - a. Recommendation: Timesheets should be “filled out after each day’s work in order to maintain an accurate and comprehensive record of the actual time spent.” Section 6.09 of the Personnel Policy states “all hours worked and leave time taken are reported on the time sheets [and] sent to the Human Resources Director for payroll purposes as well as being recorded in the individual Departments records.” This should be enforced immediately.
5. More than the allowed vacation time was used for an employee.
 - a. Recommendation: Employees should keep a personal record of all leave time taken and reconcile to balances provided by the Human Resources Department, (i.e. check stub) and report any discrepancies to the Human Resources Department in a timely manner.

Overall Conclusion

Based on our findings, our overall conclusion is the department staff has maintained adequate control over the day to day department duties. There were no findings of financial misappropriations and sufficient documentation was filed in each case file. However, timesheets were only submitted if leave time had been used, there were no written requests approved in Commissioner’s Court for vacation carryover and one employee used more than the allowed earned vacation.



JUSTICE OF THE PEACE – Precinct 2

Judge Randy Van Deventer P.O. Box 971 Anahuac, Texas 77514 (409)267-2519

Date: September 20, 2016

Ref: Chambers County Auditor Department Audit JP Pct. 2

JUSTICE OF THE PEACE RESPONSE OF FINDINGS

Response 1. b. i. 1.

It would be impossible for 2 clerks to open mail at the same time, due to staff size and time. Since it is clearly noted that we do not take/accept cash it has never been a problem now or in the past. Your audit stated there were no discrepancies.

Response 1. b. i. 2.

My staff makes deposits within the 5 day deadline. If not, it is because no monies were taken. Direct Deposits are forwarded to Treasurer *everyday* between 4-5 pm. (Connie Lopez)

Response 2. a.

My staff *does* accept hand written requests from defendants for Defensive Driving: *hand written, dated and signed*. Attached from the Code of Criminal Procedure Art. 45.051; *does not state a Request for Mandatory Driving Course*, as your recommendation. See hi-lighted requirements attached.

Response 3.

Our office has no control over the revenues, whether they be above or below past.

Response 4. a.

Time sheets are filled out by Chief Clerk each day. A calendar is kept daily. This calendar reflects requests for time off, sick/doctor appointments, vacation requests..

Response 5.

You stated that more than the allowed vacation time was used for an employee; *this is not true*. Attached you will see between from County Treasurer, Nikki

Whittington. She called Marci to advise that Chelsea had noticed a 3 day vacation

Leave error. Nikki also advised Marci that it was due to the conversion of software between Netdata and Tyler. Marci, stated as shown in emails that she did not have a discrepancy shown on her books, and that she would like to go back and check her books. She didn't find any on her end, but knew that it was a lost cause to fight Chelsea and Nikki's end, due to the relationship matters between Marci and myself.

Response 5.

Time sheets in the past, We only had to submit a timesheet if the full time employee used leave time. (See attached email from County Treasurer Nikki Whittington, which she clearly *states and I have highlighted in pink showing such*. So, I would like for it to be removed as any findings in our Audit.

Furthermore:

I am pleased on Justice of the Peace Pct. 2 Audit. It clearly shows my clerks have control over daily duties. It also shows my office was cleared of any misappropriations of funds and all cases were properly filed with procedure and documentation. However I would like for my responses be removed from my overall audit, and to be carefully looked at for the upcoming Audits on my co Justice of the Peace offices and other County Offices in the future.

With regards,

Randy Van Deventer
Justice of the Peace, Pct. 2