



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO# 119133

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DATE: 12/09/2014

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF TARRANT COUNTY
JURY SERVICES**

COMMISSIONERS COURT ACTION REQUESTED:

It is requested that the Commissioners Court receive and file the Auditor's Report of Tarrant County Jury Services.

BACKGROUND:

In accordance with Local Government Code Section 115.001, the Auditor's Office performed an audit of Jury Services. The objective of the review was to determine whether controls were adequate to reasonably ensure that payments made to petit jurors were accurately processed and properly paid during the period of October 1, 2013 through June 30, 2014.

FISCAL IMPACT:

There is no fiscal impact associated with this item.

SUBMITTED BY: Auditor's Office

PREPARED BY: S. Renee Tidwell
APPROVED BY:



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October 29, 2014

Ms. Paula Giaimo-Morales, Jury Bailiff
Honorable District Judges
Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Jury Services

SUMMARY

In accordance with Local Government Code Section 115.001, the Auditor's Office performed an audit of Jury Services. The objective of our review was to determine whether controls were adequate to reasonably ensure that payments made to Petit jurors were accurately processed and properly paid during the period of October 1, 2013 through June 30, 2014. During our review, we found significant weaknesses in the process and the controls over the Jury Management System (JMS). We believe that because of these weaknesses, it is possible that inaccurate payments could be made to jurors and may not be detected due to the large volume of transactions. These errors could have gone undetected during our audit, by management, and by the Auditor's Office as part of the monthly accounting process.

JMS was developed to provide the greatest flexibility to pay jurors prior to dismissal without increasing the existing staff. It should be noted that most other entities that use JMS pay jurors on a delayed basis through the accounting or treasurer's offices. We believe that the JMS must be modified to limit this risk. The Auditor's Office will continue to work with Jury Services and Courthouse Technologies, the developer of the JMS, to identify ways to improve the process and the system to mitigate these control weakness.

We discussed this issue with management on November 19, 2014. Attached is management's response to the audit report.

BACKGROUND

In accordance with Government Code¹, a person who reports for jury service is entitled to receive reimbursement for travel and expenses for amounts not less than \$6 for the first day of service and \$40 for any additional days. The State of Texas reimburses Tarrant County \$34 a day² for the amounts paid to a person who reports for jury service in response to a summons for each day or fraction of each day *after* the first day of attendance.

¹ Government Code, Sec. 61.001

² Government Code, Sec. 61.0015

Jury Services is staffed with the Jury Bailiff and six other individuals. Two of these individuals are part-time staff. Although the staff is small, the Jury Bailiff has served in the position since 2005. Two of the six individuals have been with Jury Services for over 20 years.

OBSERVATION AND RECOMMENDATION

Controls over the Jury Management System and the current process are not adequate.

Background

Jury Services staff processes up to 1,000 jurors daily. Payments to jurors are processed through the web-based Jury Management System (JMS) that was developed by Courthouse Technologies, Inc. This system was implemented in 2007. Payment is made to the juror based on the number of days “attended.” Jury Services issued payments totaling \$714,536 to 37,909 Petit jurors who served the court system during the nine month period ended June 30, 2014.

Observations

During our review, we specifically observed the following control weaknesses with JMS and the current process:

1. Juror names recorded in JMS can be changed *after* a juror has completed their service and has been paid. Names can be changed in the juror profile and, more importantly, in the check register. The check register in JMS is not static. Payee names can be changed without voiding the previously written check. We identified several checks where the payee names did not match the respective juror name recorded in JMS.
2. The number of days the jury panel “attended,” as recorded in JMS, can be changed or increased at any time, even after the panel is complete. This could result in additional and/or inaccurate amounts to the jurors or other parties.
3. Since JMS allows the payee to be changed, donated amounts could be inappropriately paid to the juror, another juror, or another party. There is not a static donation log that can be reconciled.
4. JMS security setting allows changes to juror information by all staff members without a secondary approval. This is necessary so that the small staff can expedite payment to jurors upon completion of their service. The current JMS security settings also do not provide user “view-only” access.

Last, while Jury Services uses the positive pay services offered by JPMorgan Chase Bank, Information Technology (IT) staff retained the positive pay files for only 60 days. Upon communication of this issue, IT staff began retaining positive pay files indefinitely.

Recommendations

Ideally, JMS should have controls in place that prevent changes to juror attendance, donation, and payment records *after* the respective service is complete and payments are made to jurors. Furthermore, the JMS check register file and the positive pay file should be designed where no changes can be made to the attendance and donation records once checks are issued and released to the respective jurors. These two files should also be reconciled monthly.


Finally, JMS should record donations in a permanent log that cannot be altered. The donations log and the amount of the donation checks should be reconciled monthly.

Until system changes can be made to mitigate these control weaknesses, system reports should be designed to allow the Jury Bailiff the ability to monitor these changes.

CLOSING REMARKS

We appreciate the cooperation of Jury Services and IT staff during our review. Please call me if you have any questions regarding the contents of this report.

Sincerely,



S. Renee Tidwell, CPA
County Auditor

Attachment: Management's response

Audit Team: Imad Mouchayleh, Audit Manager
Kim Trussell, Audit Manager
Maki Ogata, Senior Internal Auditor
Dan Thompson, Senior Internal Auditor



TARRANT COUNTY JURY SERVICES

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December 1, 2014

Honorable District Judges
Honorable Commissioners Court
S. Renee Tidwell, County Auditor

RE: AUDITOR'S REPORT - TARRANT COUNTY JURY SERVICES

I have received and reviewed the "DRAFT" version of the auditors report for Tarrant County Jury Services for October 1, 2013 – June 30, 2014. My review of the observations and recommendations in the Jury Management Software are noted below.

Observations and Recommendations:

1. JMS does allow juror names and/or addresses to be changed or updated before, during and after their service. JMS issues a unique 10-digit Candidate ID which uniquely identifies the juror throughout the lifetime of the juror and JMS system. I do agree that JMS does need a static check register. This will show the name of the juror at the time the check was issued.
2. A payment record can only be attended or edited prior to a payment being issued. If an edit is made prior to payment, such edit is tracked as a payment exception which is logged in the candidate history at the time of the edit. Staff that has security access can edit the attendance of a juror at any time. This is necessary in the case of an error in court paperwork or normal operations for when jury panels have multi-day voir dire or jurors that may serve multiple weeks.
3. This is same result as listed in observation #1. I agree that JMS does need a static donation log to show name of the juror, amount donated and to which specific charity.
4. JMS security is "role based" such that changes to juror information can only be accomplished by users possessing a security role that allows the action. A security report does exist to identify payments made to jurors where the same user performed both jurors attendance as well as issued payment. JMS system does not have "view-only" function nor does the vendor offer this feature. JMS tracks all updates in the history record including name and address changes, attendances, and payment.

In order for the current software to prevent changes to juror attendance, donation, and payment records after the respective service is complete would require a financial commitment for change request and agreement from the vendor to make changes to the software. In closing, Jury Services has several other ongoing issues with the vendor, Courthouse Technologies and Tarrant County IT regarding our JMS software and IT servers. My department will continue to work with both to attempt to get each problem resolved.

I would like to acknowledge the level of expertise provided by Renee and her staff during this audit process which in turn, allowed the audit to go smoothly. Maki Ogata immersed herself in the project providing a flowchart of jury services including creation of the jury list, excuse of a juror, assignment to a court (both online and from the room), impaneling a jury and payment. It was exceptionally important to see the full picture of jury services and to understand that while we serve 51 courts, each court handles jurors their own way.

Please notify me if you need any additional information regarding Jury Services Department.

Respectfully,



Paula Gaiirño Morales