

DEKALB COUNTY, GEORGIA



JUVENILE COURT

2014 MANAGEMENT REPORT

FOR THE YEAR ENDED DECEMBER 31, 2014

PREPARED BY
INTERNAL AUDIT DIVISION

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DATE: June 22, 2015

TO: Desiree Peagler, Chief Judge – Juvenile Court

FROM: Cornelia Louis, Deputy Director of Finance – Internal Audit

SUBJECT: Juvenile Court

RE: 2014 Management Report

General Information

Internal Audit has examined the financial (Trust and Agency Funds) records of Juvenile Court for the period January 1, 2014 through December 31, 2014. These records are summarized in our annual audit report on Juvenile Court. The Findings, Recommendations, and Comments covered in this report are to address operational aspects of the financial activities of Juvenile Court.

Finding I – Unrestricted Access to Computer System

There were at least two instances where an employee processed a transaction under another employee's user ID. This occurred because an employee used an unlocked computer of another employee. Allowing unauthorized access to computer accounts poses security risks such as: unauthorized emails sent from the account, access to confidential data, and unauthorized alterations. DeKalb County's Utilization of Technologies Policy states, "Users are responsible for maintaining the security of their own IT system's accounts and passwords. Accounts and passwords are assigned to single Users and are not to be shared with any other person." In addition, the owner of the user account is responsible for activities executed under their account.

Juvenile Court staff noted that the Banner Case Management System is the only program installed on workstations where authorized payments are processed. Access to other software applications requires administrative rights.

Recommendation I

Internal Audit recommends that the Court comply with the County's Utilization of Technologies Policy. To prevent unauthorized access to computer systems, staff should lock their computers when away from their workstations

Finding II – Cash Handling Procedure

Daily closeout cash handling procedures for the Court were inadequate. The cashier and the supervisor or manager did not sign some Daily Cashier Total Reports. In many instances, unsigned reports did not show cash activity while the change fund was listed as cash on hand. Inadequate daily close procedures result in a lack of accountability for cash assets, which may

increase the risk of loss or result in discrepancies. When performing cash closeout procedures, an independent internal verification of daily cash receipts is required. Both the cashier and his/her supervisor or manager should sign and date the Daily Cashier Total Report, acknowledging verification of cash.

Recommendation II

Internal Audit recommends that Juvenile Court implement cash closeout procedures that require approval and signature of all parties verifying the cash. The Change Fund is part of the daily cash closeout process. Therefore, this procedure should apply for all cash drawer closeout processes, regardless of cash activity.

Finding III – Child @ Number

Although this practice is not in the Court's written procedures, Juvenile Court requires the cashiers to include the Child @Number (unique identifier) on the receipt. This enables the reviewer to obtain historical data on all cases associated with the juvenile. A few receipts did not display the @Number. This results in staff spending additional time researching the appropriate juvenile.

Recommendation III

To increase the efficiency of staff readily accessing historical case information, receipts should display the @Number. Additionally, the Court should seek to automate the process by adding this as a required field when processing payments. This enhancement may not be practical for the existing system, but should be considered when implementing a future Case Management System. The Court should update their written procedures to include the requirement of the @Number on the receipt. Written procedures promote uniformity, efficiency and accountability for transactions processed.

Finding IV – Voided Cash Receipts

Management did not approve a number of voided receipts. Unauthorized voided transactions may increase the risk of discrepancies or fraud.

Recommendation IV

We recommend that the Court require supervisory approval and periodic review of voided transactions. Moreover, voids should be documented. This reduces the risk of voiding transactions and misappropriating payments, and increases accountability over voided transactions.

Comment I – Fee Fine Forms

Of juvenile case files reviewed, 17% did not contain a copy of the Fee Fine Form (FFF). The FFF is a form, given to the juvenile or their parent(s), which identifies key information from the court order and reduces time in processing payments. It is important that the form accompany the cash receipt, as it validates the proper amount ordered by the court for entry into the accounting system.

Comment II – Excessive Voids

We observed a significant number of printed checks with “void” in the memo field processed during June 2014. Proper care and review should be exercised during check processing to minimize excessive voids.

Comment IV – Recording of Receipts

Receipt information initially recorded in the Banner System is also re-entered by Court staff into QuickBooks. A few receipt numbers recorded in the QuickBooks general ledger were incorrect. We recommend due care be exercised when receipt numbers are posted to the QuickBooks ledger.


Comment V – Police Services Citations

Some citations issued by Police Services for Curfew and Traffic violations can take up to two (2) months before submittal to the Juvenile Court’s Intake Division. Once Juvenile Court’s personnel receive the information, citations are processed timely. Listed below are some examples of cases.

Description	Citation Date	Citation Cases		Payment Date
		Intake Date	Notification Date	
Curfew	7/21/2013	9/25/2013	10/3/2013	2/27/2014
Curfew	10/12/2013	1/30/2014	2/5/2014	2/27/2014
Traffic	11/27/2013	1/21/2014	1/23/2014	2/3/2014

Internal Audit expresses appreciation for the assistance provided by your staff during our review. Please let us know if you have any questions or concerns.

Sincerely,



 Cornelia Louis
 Deputy Director of Finance – Internal Audit
 DeKalb County, Georgia

CL/CCH

- cc: Board of Commissioners (BOC)
 Zachary Williams, Executive Assistant/ Chief Operating Officer (COO)
 Gwendolyn Brown-Patterson, Interim Chief Financial Officer/Finance Director
 Cedric L. Alexander, Deputy Chief Operating Officer
 J.W. Conroy, Interim Police Chief
 Claudette Leak, Assistant to the COO
 LeKishia Avery-Carter, Clerk of Juvenile Court