

2020

Travis County Auditor's Office  
Review of the Travis County Clerk's Office

#19-18

TRAVIS COUNTY  
AUDITOR'S OFFICE

PATTI SMITH, CPA  
COUNTY AUDITOR



TRAVIS COUNTY  
700 LAVACA  
P.O. BOX 1748  
AUSTIN, TX 78767  
(512) 854-9125  
FAX: (512)854-9164

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To: Dana DeBeauvoir  
Travis County Clerk

From: Patti Smith, CPA  
Travis County Auditor

Date: April 15, 2020

Subject: County Clerk Examination

Scheduled as part of our statutory requirements, the Risk Evaluation and Consulting (REC) Division of the Travis County Auditor's Office has completed an examination of the County Clerk's Office. We conducted our examination in accordance with the applicable statutes governing the County Auditor's Office, and those relating to County financial and accounting protocols. As a result of our examination, we are providing this report on our findings and recommendations.

## **BACKGROUND**

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The Travis County Clerk serves as the official record-keeper of proceedings on all court cases heard in the county's courts, including misdemeanor, civil, probate, and mental health courts, as well as the Commissioners' Court. The County Clerk also conducts elections for Travis County voters. This office is divided into a number of divisions. The Clerk's Recording Division preserves documents pertaining to real property, business, and personal records. The Misdemeanor Division records information on all class A and B misdemeanor offenses and provides administrative support to the county courts. The Civil/Probate Division keeps records for the civil and probate courts, while the Records Management Division stores a variety of records, providing retrieval services for the public, including the official minutes of the Commissioners' Court. The Elections Division conducts general and special elections as well as early voting.

## **SCOPE OF EXAMINATION**

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This examination included an assessment of the adequacy and effectiveness of the overall system of financial controls in place for the County Clerk's Office during the period July 1, 2018 to

December 31, 2019. This encompassed examinations of controls over handling and managing collections, disbursements, bank reconciliations, receivables, and liabilities.

## **EXAMINATION METHODOLOGY**

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Our work was based on applying sampling procedures to office records and on verbal and written representations from the County Clerk’s Office. Sampling relates to examining, on a test basis, evidence supporting the amounts and disclosures in the financial records and statements. The use of sampling techniques would not necessarily disclose all matters in the office’s financial statements, financial records, and financial controls that might be material weaknesses or misstatements. In regard to the written and verbal representations made by personnel from the County Clerk’s Office, unless otherwise noted in this report, office management maintains that the assertions we relied upon in the examination were correct to the best of their knowledge.

## **SUMMARY OF FINDINGS AND RECOMMENDATIONS**

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During this examination, we noted issues with access to the FACTS system, including users who are no longer employed with the County, generic accounts that could be used by any individual user possessing the required credentials, employees with multiple user IDs, and active user accounts with names that did not match the County’s payroll records. In addition, we noted FACTS misdemeanor court cost assessment issues related to the \$5 warrantless arrest fee, \$10 bond fee, and \$15 visual recording/video fee. We recommend that the County Clerk’s Office work with Travis County Information Technology Services (ITS) to alleviate the FACTS system access control issues. We also recommend that the Clerk correct any court cost-related assessment, collection, and disbursement issues.

## **ATTACHMENTS**

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**Attachment A:** This attachment contains the details of our findings for this review, including recommendations to and responses from office management.

## **EXAMINATION TEAM**

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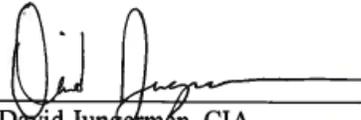
Lisa Denton, CFE, Senior Auditor  
John Gomez, Staff Auditor  
Ronald Cintron, Staff Auditor  
Amanda Muehlberg, Staff Auditor  
Tracey Powers, Staff Auditor

## **CLOSING**

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This report is intended solely for the information and use of the Travis County Clerk’s Office and the Commissioners’ Court. We greatly appreciate the cooperation and assistance received from the

management and staff of the County Clerk's Office during this examination. Please contact us if you have any questions or concerns regarding this report.



David Jungerman, CIA  
Chief Assistant County Auditor II  
Risk Evaluation & Consulting Division



Patti Smith, CPA  
Travis County Auditor

## REPORT DISTRIBUTION

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Managers, Travis County Auditor's Office  
Travis County Executive Managers  
Examination File

## ATTACHMENT A – FINDINGS AND RECOMMENDATIONS

### **1. Misdemeanor Assessments – Warrantless Arrest Fees**

During our review, we performed data analytics on all misdemeanor case assessments. Specifically, we reviewed the assessments for the \$5 warrantless arrest fee on cases with arresting dates ranging from 2013 to 2019. This analysis disclosed 4,737 cases in which the arresting agency did not match the applicable FACTS event code. For these, we sampled 41 cases to verify the case file documentation to the system documentation. Of these, 23 (56%) had incorrect FACTS arresting agency event codes when compared to the file documentation.

Based on the testwork performed, there appear to be numerous inconsistencies between the FACTS fee assessments and actually arresting agencies. Correct assessments are essential to ensure that the appropriate agency receives the fees for services of a peace officer as required by statute. In addition, the County Clerk's Office is responsible for assessing, collecting, and remitting all court costs in accordance with statute. Failure to do so could result in a loss of funds, remittances to agencies in error, and unnecessary work for office employees.

#### Recommendations:

We recommend that the County Clerk's Office work to correct any court cost assessments, collections, and disbursements made in error. This should include issues such as past over/under remittances of court costs to the arresting agencies, refunds to parties who were overcharged, and corrections needed in FACTS.

#### Management Response:

Thank you for the opportunity to respond to your comments concerning Misdemeanor case assessments as reviewed in Examination 19-18. We appreciate the consistently collaborative manner in which the Auditor's Office works with us to assure accuracy in our operations.

The County Clerk's office agrees that all fees should be assessed correctly according to statute. As previously explained, the arresting agency is prefilled from Tiburon which is a TCSO program and the arresting agency is not always correct. Therefore, using the data that is auto-populated in FACTS from another agency and comparing it to the assessments entered by this office is not always an accurate tool. Staff is trained to review the PC Affidavit for the arresting agency and not the agency noted in Tiburon. Several examples were given to illustrate this in communication with the auditor on 01/22/2020.

Out of the 41 cases originally sampled, it is true that 23 of these cases were not assessed correctly. It is also true that when presented with an additional list of cases from the auditor using the same query, after reviewing 14 additional cases only 3 cases contained errors in the arrest fee assessment.

#### Action Plan

We have presented staff with a re-train of assessments and the steps for assessment. All assessments are entered by one staff member, and checked by another. The only exception to this rule was cases that were entered by CCII staff that did not require a commitment. This policy has been changed and all assessments will now be review by two separate individuals going forward.

It is our intent to assess costs as accurately as possible and do our best to ensure this happens. We will continue to ensure proper training and oversight is provided on assessments going forward.

Implementation Date - Immediately.

## **2. Misdemeanor Assessments – Bond Fees**

During our review, we performed a data analysis of all misdemeanor cases in FACTS with arrest dates between 2013 and 2019. We noted issues for 1,099 cases regarding the \$10 bond fee as described below:

- There were 1,022 cases for which the case file bond data reflects bonds for which at least one \$10 bond fee was not assessed.
- There were 77 cases for which the casefile bond data reflects at least one over-assessment of the \$10 bond fee.

The County Clerk's Office is responsible for assessing, collecting, and remitting all court costs in accordance with statute. Failure to do so could result in a loss of County funds, refunds to customers who were assessed court costs in error, and additional work for County Clerk's Office employees who are responsible for correcting the errors in FACTS.

### Recommendations:

We recommend that the County Clerk's Office work to correct any court cost assessments, collections, and disbursements made in error. This should include issues such as past over/under remittances of court costs to the State, refunds to parties who were overcharged, and corrections needed in FACTS.

### Management Response:

We appreciate the diligent work of the Auditor's Office in reviewing our case assessments. The County Clerk's office understands the need to assess all fees correctly. We will review the 77 cases with over-assessments for correction and will work through the 1,022 cases that have been under-assessed.

### Action Plan

We have presented staff with a re-train of assessments and the steps for assessment. All assessments are entered by one staff member, and checked by another. The only exception to this rule was cases that were entered by CCII staff that did not require a commitment. This policy has been changed and all assessments will now be review by two separate individuals going forward.

It is our intent to assess costs as accurately as possible and do our best to ensure this happens. We will continue to ensure proper training and oversight is provided on assessments going forward.

Implementation Date- Immediately.

**3. Misdemeanor Assessments – Visual Recording/Video Fee**

During our review, we performed data analytics on all misdemeanor case assessments. Specifically, we reviewed the assessments for the \$15 visual recording/video fee on cases with arrest dates between 2013 and 2019. This analysis disclosed that the visual recording/video fee assessment totals have been declining for a number of years and that most of the dollar amount fields for the video fee event code in FACTS are blank. The following chart contains a breakdown of the FACTS visual recording/video fee assessments by calendar year, number of assessments, and net totals:

FACTS Event Code	Calendar Year							Grand Total
	2013	2014	2015	2016	2017	2018	2019	
217 - ASM: Video Fee								
No. of Assessments	4,134	4,265	4,333	4,494	4,395	3,984	3,505	29,110
Net Total Assessed	\$60,344.80	\$62,375.90	\$46,073.23	\$13,215.63	\$2,350.00	\$1,045.00	\$972.07	\$186,376.63

The County Clerk’s Office is responsible for assessing, collecting, and remitting all court costs in accordance with statute. Failure to do so could result in a loss of County funds, refunds to customers who were assessed court costs in error, and additional work for County Clerk’s Office employees who are responsible for correcting the errors in FACTS.

**Recommendations:**

We recommend that the County Clerk’s Office work with the law enforcement agencies to determine if the defendants were visually recorded with an electronic device subsequent to their arrest. In addition, we recommend the office work to correct any court cost assessments, collections, and disbursements made in error.

**Management Response:**

We appreciate the diligent work of the Auditor’s Office in reviewing our case assessments. The County Clerk understands the need to correctly assess all costs at the time of disposition. The County Clerk’s Office is not privy to the existence of an arrest video. Before 2015, the County Clerk’s Misdemeanor Division relied on other offices to communicate the existence of a video and then, when the other offices slowly ended that communication, assessed the \$15.00 fee to all arrests, which led to over assessments and subsequent refunds, as not all arrests were associated with a video. In 2015, the video fee stopped being assessed due to an inability to confirm that one existed.

**Action Plan**

With recent and ongoing changes and updates in technology and with the County Attorney’s assistance via their TechShare program, we have been able to arrange a daily list of cases that have videos uploaded by law enforcement. This will allow us to properly notate that a video exists for proper assessment going forward.

Additionally, we have asked for a list of cases from the beginning of this fiscal year to present and will work through the notation of more than 3,800 cases.

Implementation Date - Immediately.

#### **4. Periodic Access Review**

As part of our testwork, we compared lists of both active and terminated Travis County employees to those parties with active access to FACTS. During this review, we identified 36 users that are no longer employed with Travis County with active access to FACTS County and Probate. Eliminating access to County systems by terminated employees is an important control for safeguarding County data.

#### **Recommendations:**

We recommend the County Clerk work with ITS to implement and perform procedures to identify and eliminate user IDs of terminated and transferred employees. In doing so, the County Clerk/ITS will reduce the risk of misuse or manipulation of County FACTS financial systems by personnel with unwarranted access.

#### **Management Response:**

Thank you for the opportunity to respond to your comments concerning County Clerk FACTS Access Review as reviewed in Examination 19-18. We appreciate the consistently collaborative manner in which the Auditor's Office works with us to assure accuracy in our operations.

We appreciate the diligent work of the Auditor's Office in reviewing FACTS access. The County Clerk understands the need to continually maintain FACTS access controls. That said, the County Clerk has not solely maintained FACTS access over time, sharing some of the maintenance with Central ITS. The County Clerk's Office does diligently maintain computer access to FACTS and each County Clerk employee is removed from sign-in/log-in ability (and therefore the ability to access FACTS) when separated from employment. Additionally, the County Clerk's Office implemented the security of a secondary log-in, via Yubi key, in June 2019.

#### **Action Plan**

County Clerk IT (CCIT) will verify that all listed users are in the "Null" group, which prevents any system access. User accounts are not deleted as that would delete user history from the system per policy. CCIT Director will review a copy of the policy and update as needed working with County ITS.

Also, the County Clerk is working collaboratively with ITS to establish protocols and procedures to eliminate future instances, particularly moving forward into the Odyssey case management system – set to go live in October 2020.

Implementation Date - Immediately.

#### **5. Multi-user Accounts**

We identified 53 generic accounts that could be utilized by any individual user possessing the required credentials. The activity on these generic accounts could not be traced to an individual user. Some of these accounts are view only, but others allowed for a wide-range of access, including the ability to modify and delete account information. Generic accounts like these limit

the ability to identify and track the actions of the users of these accounts. The generally accepted principle known as ‘least privilege’ suggests that specific users be given the least amount of privileges needed to complete the work assigned to that user.

Recommendations:

We recommend the County Clerk work with ITS to implement and perform procedures to identify and eliminate user IDs not associated with specific users to reduce the risk of misuse or manipulation of County financial systems. Special administrative access should be limited to a minimal number of administrators, and the use of these administrative IDs should be regularly monitored and reviewed.

Management Response:

We appreciate the diligent work of the Auditor’s Office in reviewing FACTS access. The County Clerk understands the need to continually maintain FACTS access controls. That said, the County Clerk has not solely maintained FACTS access over time, sharing some of the maintenance with Central ITS. The County Clerk is aware of the above generic accounts and they are critical to the work of the office.

Action Plan

The County Clerk will work with ITS to implement and perform procedures to identify and eliminate user IDs not associated with specific users. CCIT has initially reviewed this list and it appears to be a list of User Groups and not Multi-User accounts. This will be verified and action taken if necessary. The County Clerk will remove those former employees from any FACTS access.

Also, the County Clerk is working collaboratively with ITS to establish protocols regarding rights and roles, particularly moving forward into the Odyssey case management system – set to go live in October 2020.

Implementation Date - Immediately.

**6. Users with Multiple Active User Accounts**

During our review, we noted 11 employees with multiple user IDs for the FACTS system. There is generally no appropriate business need for a single employee to have multiple user accounts for a system. This condition may allow users to circumvent certain access controls, and users with multiple IDs are able to share their credentials with another party while continuing to perform their own duties.

Recommendations:

We recommend the County Clerk work with ITS to regularly review active user IDs to identify and eliminate users with duplicate accounts as appropriate.

Management Response:

We appreciate the diligent work of the Auditor’s Office in reviewing FACTS access. The County Clerk understands the need to continually maintain FACTS access controls. That said, the County

Clerk has not solely maintained FACTS access over time, sharing some of the maintenance with Central ITS. The County Clerk is aware of the above generic accounts and they are critical to the work of the office.

#### Action Plan

The County Clerk will work with ITS to implement and perform procedures to identify and eliminate user IDs not associated with specific users. CCIT has initially reviewed this list. The majority of this list is of users with “Manager” and “User” accounts. FACTS does not allow for users to exist in multiple groups. The “Manager” account grants access to actions that are not needed on a daily/regular basis. The first two accounts listed are for Business Analysts and those second accounts will be eliminated.

Also, the County Clerk is working collaboratively with ITS to establish protocols regarding rights and roles, particularly moving forward into the Odyssey case management system – set to go live in October 2020.

Implementation Date - Immediately.

### **7. Unidentified Accounts**

We reviewed all users with access to the County and Probate FACTS system and were unable to verify 51.2 percent, or 575 of 1,124 accounts upon name matching to the County master payroll file. Due to name changes, input errors, misspellings, nicknames or common names, we could not find or determine if the FACTS users without an active employee status were valid. We will provide the file showing our name comparison to the County Clerk for further analysis.

#### Recommendations:

We recommend the County Clerk/ITS implement and perform procedures to promptly recognize employee terminations or name changes to ensure the list of active FACTS users’ names reflect the name shown in the County master payroll file. These procedures should be performed on a routine basis.

#### Management Response:

We appreciate the diligent work of the Auditor’s Office in reviewing FACTS access. The County Clerk understands the need to continually maintain FACTS access controls. That said, the County Clerk has not solely maintained FACTS access over time, sharing some of the maintenance with Central ITS.

#### Action Plan

The County Clerk will work with ITS to implement and perform procedures to identify and eliminate user IDs not associated with specific users. CCIT has initially reviewed this list. The County Clerk is working collaboratively with ITS to establish protocols regarding rights and roles, particularly moving forward into the Odyssey case management system – set to go live in October 2020.

Implementation Date - Immediately.