



# Follow-Up Review of Municipal Court Payments Audit

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**Madison Rorschach**

**City Auditor**

**Internal Audit Department**

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# Purpose of the Follow-Up Review

- Provides a progress update on audit recommendations.
- Audit evaluated the effectiveness of controls over Municipal Court's fines and fees collections process.
- Payment processing & case management system access controls improved; manual citations generally not filled timely.



AUDIT OF MUNICIPAL COURT  
PAYMENTS

## ABSTRACT

In general, the City has established effective controls over the collection of Municipal Court fines and fees; however, additional supervision over dropped payments, refunds, and case updates would further reduce the risk of fraud and abuse.

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# Manual Citations not Filed Timely; Some Citation Sequencing Issues Exist

- Court has identified additional ways to submit manual citations:
  - Filing timeliness remains an issue; increase of timeliness criteria could remedy issue.
- New Police Dept. procedure allows for easier citation tracking & review:
  - Police continue to work with the Court & Audit to establish a reconciliation process.

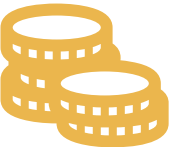
## All 2022 Manual Citation Timeliness

Agency	Citations	Percent Timely	Avg. Days	Percent in 7 Days
Police Dept.	72	58%	6	71%
UNT	15	27%	13	33%
Animal Control	8	50%	7	75%
Building Inspections	5	0%	9	20%
TWU	3	100%	3	100%
All:	103	51%	7	64%

\*It should be noted that over 13,000 cases are filled with the Court annually.

# Payment Processing Controls Improved; Collection Agency Services Discontinued

- Additional oversight of mailbox and drop box payments implemented:
  - All 87 mail & drop box payments reviewed were accurately posted;
  - 94% had adequate supporting documentation.
- All 22 refunds reviewed were appropriately prepared & approved.
- Council gave direction in March 2023 to discontinue use of third-party collections agency.



# Case Management System Access Monitoring Improved

- Process to formally request, remove, & review access to case management system established.
  - All 106 case management user accounts had appropriate role-based access based on review.
- Processes to review and verify daily court clerk operations documented:
  - Based on sample of 102 fine and fee adjustments all were adequately explained in the case management system.



# Procurement Process Follow-Up Report Summary:

## Significant Improvement Made

Audit Area	Recommendations	Implemented	In Progress	Not Implemented
Citation Processing	2	0%	100%	0%
Fines & Fees Collection	7	100%	0%	0%
Case Management System Access	3	100%	0%	0%
All:	12	83%	17%	0%

### Recommendations in Progress:

1. Develop a process with public safety agencies for timely submission of manual citations.
2. Maintain a database of manual citations received & create a process for reconciliation.





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# Questions?

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