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Citation Accountability Audit

September 13, 2019



**City of Fort Worth
Department of Internal Audit**

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The Citation Accountability Audit was conducted as part of the Department of Internal Audit's Fiscal Year 2019 Annual Audit Plan.

Audit Objective

The objective of this audit was to determine whether there is accountability for citations issued for traffic and non-traffic violations.

Audit Scope

Our audit covered the period October 1, 2016 through September 30, 2018. Activity beyond this period was reviewed as deemed necessary.

Opportunities for Improvement

Accountability for citations

Maximized use and functionality of electronic citation devices

Data entry controls

Improved tracking of blank citation stock

Improved monitoring of citation inventory

Executive Summary

As part of the Fiscal Year 2019 Annual Audit Plan, the Department of Internal Audit conducted an audit of citation accountability. Based on our audit results, citation accountability is a shared responsibility between the Municipal Court and citation-issuing departments. However, we concluded that the City's current processes do not ensure accountability.

The Department of Internal Audit was unable to account for 948 of 227,097 citations. Those 948 (less than 1%) citations (227 general ordinance violation citations and 721 traffic citations) were not entered in CourtView, but were in the numerical sequence of other citations entered into CourtView. The citations referenced as being entered into CourtView had offense dates ranging from October 1, 2016 through February 10, 2019.

The City's implementation of electronic citation devices was delayed by more than one year. Furthermore, once implemented, 110 of the 158 devices were not deployed as of April 8, 2019, and those that were deployed did not interface with the Municipal Court software. Municipal Court staff was, therefore, required to manually input electronic citation device information into CourtView.

A lack of systematic data entry controls resulted in the entry of 88 invalid citation numbers. Some citations were entered with too few characters, too many characters, special characters, etc.

We observed blank citation stock logs which contained discrepancies, were incomplete, inconsistent and/or illegible. In addition, processes for ordering, receiving and paying for blank citation stock were inadequate and not documented. Internal Audit also concluded that recalled citations were not returned to the Municipal Court in a timely manner.

These findings are discussed in further detail within the [Detailed Audit Findings](#) section of this report. Management has responded as to how they plan to address our audit findings and the related recommendations.

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Background

The Code Compliance, Fire, Police (FWPD) and Transportation and Public Works (TPW) Departments write citations in response to City of Fort Worth (CFW) ordinance and traffic law violations.

- The Code Compliance and Fire Departments write citations for general ordinance violations.
- The Parking division of TPW writes citations for parking violations.
- FWPD writes citations for traffic, general ordinance and parking violations.

The Municipal Court is responsible for ordering and then distributing blank citation stock to citation-issuing departments. When blank citation stock is low, Municipal Court supervisors send a purchase order to the vendor. To obtain the best price, the Municipal Court orders and receives blank citation stock in large quantities. Once the Municipal Court receives an order from the vendor, the blank citation stock is stored in the vault and numbered according to the vendor label, which contains the sequence numbers and quantity of citations in each box. Blank citation stock is bound in groups of 25. Each box of parking citations should contain 1,200 citations (48 citation books), while each box of traffic and general citations should contain 1,000 citations (40 citation books). Occasionally, citations are damaged during printing.

The vendor provides the Municipal Court a copy of the delivery receipt, which confirms the total number of blank citations delivered for each particular order. Each citation in a book has three (3) copies. When a citation is issued, one copy is provided to the alleged violator, another is filed with the Municipal Court, and the third copy is retained in the citation book.

Citation-issuing departments notify the Municipal Court when blank citation stock is needed. The Municipal Court distributes blank citation stock in quantities of one or two boxes at a time. The Municipal Court also distributes individual citation books to officers and divisions that do not issue citations frequently. Citation-issuing departments retain unissued citation stock, unless recalled by the Municipal Court. Recalls, although infrequent, occur due to changes in fine amounts/fees. When there are changes in fine amounts/fees, Municipal Court staff request the citation-issuing departments to return unused stock to the Municipal Court.

Tracking and Distribution of Blank Citation Stock

The Municipal Court maintains logs for blank citation stock distributed to departments. When blank citation stock is distributed to departments, the distribution date, beginning and ending citation sequence numbers, Municipal Court Supervisor's initials, box number, and the receiving officer's name and badge number are captured within the logs. In FY2017, the Municipal Court transitioned from manual to electronic citation logs. Citation-issuing departments maintain logs to track individual citation books assigned to officers.

Citation Entries into CourtView

Citations issued to alleged violators are forwarded to the Municipal Court for processing. The Municipal Court may receive the citations in-person, through interoffice mail or electronically to a shared folder. Once received by the Municipal Court, the citations are counted, verified against the number of citations departments indicate were submitted, scanned, batched by citation type and recorded on the log. The Municipal Court Supervisor and departments research any citation count discrepancies. Once daily totals are reconciled, the Municipal Court Supervisor distributes the batched citations to the Customer Service Representatives for manual entry into CourtView. Citations with unreadable or missing fields are entered as an incomplete (IN) case type.



Electronic Citation Devices

In 2017, the City contracted with Tyler Technologies to use Brazos software and related electronic citation (e-citation) devices. A total of 158 handheld e-citation devices, accessories and equipment were purchased for use by FWPD and TPW. The e-citation numbers were assigned to officers in batches of 500 and were tracked using Brazos software applications.

The e-citation devices allow FWPD and TPW to issue citations electronically, and transmit citation information to CourtView for processing by way of an electronic interface. However, during our audit, the electronic interface was not in place, and Municipal Court staff were required to manually enter citations (generated from the e-citation devices) into CourtView. Internal Audit was informed that Code Compliance would not receive e-citation devices. However, they will use Brazos software installed on mobile computers and printers that are already in use by Code Compliance field staff.



Objective

The objective of this audit was to determine whether there is accountability for citations issued for traffic and non-traffic violations.

Scope

Our audit covered the period October 1, 2016 through September 30, 2018. Activity beyond this period was reviewed as deemed necessary.

Methodology

To achieve the audit objective, the Department of Internal Audit performed the following:

- interviewed staff within the Code Compliance, FWPD, TPW, Information Technology Solutions and Municipal Court Services Departments;
- interviewed citation vendor personnel;
- consulted with other cities to compare the methods for managing citations;
- reviewed CFW policies and procedures;
- reviewed and analyzed documentation supporting the ordering of blank citation stock;
- reviewed CFW purchase orders and payments;
- compared and analyzed citation information from Municipal Court logs to citations entered in CourtView;
- downloaded electronic citation information from within the Brazos software and compared to citations entered into CourtView;
- analyzed documentation supporting missing/out-of-sequence citations; and,
- evaluated internal controls related to citation accountability.

We conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.



Audit Results

The Department of Internal Audit identified control weaknesses in the CFW's processes and within CourtView. Our review of policies, procedures and Municipal Court operations revealed internal control gaps and systematic weaknesses.

We performed data analysis to compare blank citation stock distributed to departments to citations entered into CourtView. Citation-issuing departments provided information to support why some of the citations in question were not in CourtView. However, Internal Audit was unable to account for 227 general ordinance and 721 traffic violation citations.

The City contracted with Tyler Technologies to use Brazos software and 158 related e-citation devices. However, as of April 2019, over 100 devices had not been deployed. Additionally, devices that were deployed were not electronically interfaced with CourtView. As a result, citations issued from e-citation devices had to be manually input into CourtView.

Internal Audit also identified 88 citations that were entered into CourtView as invalid numbers. CFW citation numbers consisted of eight alphanumeric characters. However, we identified citations that were entered with less or more than eight characters and/or with non-alphanumeric characters. The ability to enter invalid citation numbers indicates a lack of data input validation controls.

The Municipal Court maintains logs for blank citation stock distributed to the departments. Internal Audit reviewed the Municipal Court's citation logs and determined the logs contained illegible entries and incomplete information. Additionally, some of the same blank citation stock was signed out to more than one department.

The Municipal Court ordered blank citation stock from two vendors, John Sons Press and AC Printing. In 2018, AC Printing damaged citation books during the printing process, but reportedly did not mention the damaged citations upon delivery. AC Printing did not reduce related invoice amounts, provide a credit on subsequent invoices, or submit a refund(s) to the CFW. Additionally, citation sequence numbers were not listed on vendor invoices, delivery receipts, or packing slips. Municipal Court staff stated that because of incomplete and/or damaged blank citation stock, they must review the contents of each box once received from the vendor. We also concluded that recalled tickets were not returned to the Municipal Court in a timely manner.



Overall Evaluation

High	Medium	Low
Lack of citation accountability		
Benefits of e-citation devices not achieved		
Inadequate data entry controls		
Unreliable citation logs		
Inefficient processes for accounting for blank citation stock		
		Untimely return of recalled citations



Detailed Audit Findings

1. Accountability for over 900 citations could not be established.

The Department of Internal Audit queried the CourtView database to retrieve citations issued between October 1, 2016 and February 10, 2019. The results were analyzed to identify citations that might be missing or entered into CourtView out of sequence. For example, if citation numbers 1, 2, 3 and 5 were entered into CourtView, citation number 4 would be considered missing or out-of-sequence. Internal Audit's identification process purposely excluded citations identified by Municipal Court as either damaged during printing or not included in a blank citation stock order.

Since Internal Audit could not determine which department was responsible for the citations in question, a listing of the potentially missing or out-of-sequence citations were sent to the Code Compliance, Municipal Court and Police Departments for additional research/follow-up. Out of 227,097 citation numbers reviewed, a total of 1,253 (427 general and 826 traffic) potentially missing or out-of-sequence citations were identified. Based on responses received from those departments, accountability for 305 of the 1,253 citations was established. However, the remaining 227 general and 721 traffic citations (less than 1%) remained unaccounted for, as shown in the following chart.

	General Citations	Parking Citations	Traffic Citations	Total
# citations sent to departments for research/follow-up	427	0	826	1,253
# citations accounted for by departments	(200)	0	(105)	(305)
# citations unaccounted for by departments	227	0	721	948

Source: Auditor-Generated

The reason the citations in question were unaccounted for could not be determined. However, citations could have been properly voided, lost, misplaced, inadvertently destroyed, etc. Additionally, while required by General Orders, FWPD did not consistently conduct quarterly audits of citations issued and citation logs. Test results indicated that procedures that are more efficient could aid in the proper accounting for citations.

In order to properly account for citations, a system must be in place to identify citations that have been assigned to and issued by individual officers. That system should then have the ability to compare assigned and issued citations to citations entered into CourtView. Such analysis would allow the identification of citations that are missing and/or have been issued out of sequence

The U.S. Government Accountability Standards for Internal Control Activities specifies that management should design appropriate types of control activities in the entity's information systems so that appropriate coverage of its operational business objectives is achieved.

The Department of Internal Audit's Municipal Court Cash Collections and Non-Cash Citation Dispositions Audit Report (Audit Project # 2014.015, dated December 19, 2014) included a finding that Internal Audit could not establish accountability for all citations. In response to the finding, the Municipal Court indicated that the deficiency would be corrected during the implementation of the new Municipal Court system, tentatively scheduled to go-live in 2017. However, the purchase of the new Municipal Court system was cancelled.



Recommendation 1: *The Director of Municipal Court, in conjunction with Department Heads of citation issuing departments, should ensure that:*

- 1) *citation numbers assigned to each officer are tracked;*
- 2) *an exception report, based on a comparison of citation numbers assigned to and issued by officers to citations entered into the Municipal Court system is routinely produced; and,*
- 3) *follow-up is conducted to ensure accountability.*

Auditee's Response (Code): Concur. Code Compliance will keep a standardized, electronic log of citations issued to our department. We agree to review and provide explanations for any citation discrepancies that arise from the exception report distributed by Municipal Court.

Target Implementation Date: October 1, 2019

Responsibility: Division supervisors will be responsible for maintaining the logs for all citations issued to the officers within their divisions.

Applicable Assistant City Manager: Valerie Washington

Auditee's Response (Municipal Court): Partially Concur. Prior to this audit and currently, the Municipal Court utilizes a sign-out log for citation issuing department representatives requesting unused citation stock for their departments; usually in bulk amounts and not individual books. Once a citation book has been assigned to a department, the Court has no oversight responsibility for them until: 1) The issuing department files the court copy to initiate a case 2) Department returns an unused book for reassignment or destruction according to the city's records destruction policy.

The issuing departments are responsible for the care and control of their assigned citations by tracking when an individual officer checks out a book of citations, issues a citation, voids a citation, wishes to submit a citation with the court for filing a case for prosecution or dismissal. The Court is already sending departments reports, related to a finding in the 2013 ticket audit, to reconcile citations filed and not filed by ticket number. The issuing departments have had, and still have read only access to the courts database to research and determine any information needed on a filed citation.

Audit Comment: Internal Audit agrees that the Municipal Court has no responsibility over blank citation stock once that stock is distributed to citation-issuing departments. Internal Audit also agrees that citation-issuing departments are responsible for the accountability of citation stock received from the Municipal Court. In other words, citation-issuing departments would be responsible for accounting for their voided citations and citations that have been forwarded to the Municipal Court for entry into CourtView. However, without the coordination of the Municipal Court and staff within citation-issuing departments, combined with systematic exception reporting, the level of citation accountability that is needed will not be established.

Target Implementation Date: At the time of this audit, the department was already performing this task.

Responsibility: William F. Rumuly, Clerk of the Court

Applicable Assistant City Managers: Jay Chapa and Valerie Washington



2. The benefits of electronic citation devices were not being achieved/maximized.

On August 1, 2017, the City contracted with Tyler Technologies to purchase 158 e-citation devices. The e-citation devices are handheld instruments that allow citation-issuing officers to complete and print citations directly from the device. An advantage of e-citation devices is the elimination of human error that results from trying to decipher an officer's handwriting and the ability to upload the citation directly from the e-citation device to the Municipal Court software. The e-citation devices were received on November 29, 2017, after which 150 were assigned to FWPD, and eight to TPW. As of April 8, 2019 (approximately 16 months later), Internal Audit observed 110 devices in ITS that were not deployed, and were reportedly assigned to FWPD.

Additionally, the e-citation devices that were deployed by FWPD and TPW were implemented before the electronic interface to CourtView was completed. As a result, Municipal Court staff had to manually enter e-citation information into CourtView, thus eliminating a benefit of automated e-citation software. During the audit period, a total of 4,479 e-citations were manually entered into CourtView as of February 2019.

The Department of Internal Audit was informed that Tyler Technologies had not been paid after more than a year after the devices were received. Internal Audit confirmed that although the City had encumbered funds, payments for the e-citation devices had not been made as of February 2019. According to ITS, implementation of the e-citation project and related payments were delayed due to CourtView server upgrades, changes in the City's project managers, project milestone delays, and the vendor not submitting signed copies of the Billing Milestone Acknowledgement Forms as required by the contract. However, Internal Audit's review of Billing Milestone Acknowledgement Forms determined that the Billing Milestone Acknowledgement Form was signed by the vendor's general manager on February 15, 2018 and the vendor's project manager on September 4, 2018.

Subsequent to an Internal Audit meeting with FWPD and ITS, the CFW paid Tyler Technologies (on March 2019 and April 2019) a total of \$409,929.35. Vendor invoices showed that payments were due on 10/25/17, 10/31/17 and 12/27/17. Internal Audit identified two additional invoices (dated 9/13/17 and 9/17/17) for license fees. Internal Audit's review of outstanding invoices on April 18, 2019 found the outstanding balance for the two license fee invoices totaled \$165,878.35.

Best practices in project management dictate that a formal system of change control and change management must be in place for successful implementation of projects, and projects should be managed using an exception process in which deviations from plans are reported and resolved. Additionally, the Texas Public Prompt Payment Act states that payment of goods and services require government entities to make payment to vendors within 30 days.

The effects of postponing the implementation of e-citation devices could potentially result in additional project costs and impact the reliability of CourtView data.

Recommendation 2A: *The Chief Technology Officer, in conjunction with the Municipal Court Director, should ensure that the interface between Brazos e-citation devices and CourtView is completed as soon as possible.*

Auditee's Response (ITS): Concur. The interface between Brazos and CourtView has been implemented on 08/27/2019, as targeted.

Target Implementation Date: Completed



Responsibility: Krishna Mohan Gollamudi, ITS Project Manager

Applicable Assistant City Manager: Valerie Washington

Applicable Interim Assistant City Manager: Kevin Gunn

Auditee's Response (Municipal Court): Concur. Municipal Court has been fully engaged and aggressively working to implementing this project. Even prior to an interface being operational, the court has agreed to the e-citation devices full deployment. At a minimum, this allows for the benefits of the e-citation for the officers, reduces issuance to filing delays, and reduces data errors at entry due to challenges in interpreting hand written numerals and alpha characters. The interface for traffic citations moved to production on 8/27/2019.

Target Implementation Date: Completed

Responsibility: William F. Rumuly, Clerk of the Court

Applicable Assistant City Manager: Valerie Washington

Recommendation 2B: *Upon completion of the aforementioned interface, the Chief Technology Officer, in conjunction with the Police Chief and the Municipal Court Director, should deploy each e-citation device and limit the use of paper citations.*

Auditee's Response (FWPD): Concur. The development portion of the e-ticket writer project has been slowed by the implementation of the multi-factor authentication software. This software is almost ready to deploy. Once deployed, we will release 28 more machines to our bike officers. In addition, we will immediately release 54 machines to the patrol bureau. Those will be available to officers that have completed training. We have \$100,000 budgeted in FY2020 to advance this project, and are actively looking for additional funding to go full digital.

Target Implementation Date: September 30, 2020

Responsibility: Deputy Chief Shedd

Applicable Assistant City Manager: Jay Chapa

Auditee's Response (ITS): Concur. As of 09/09/2019, 142 electronic citation writers (of 150 total devices) have been released to the Police Department. The Police Department is in the process of providing a list of officers to release the remaining eight devices.

Target Implementation Date: September 30, 2019

Responsibility: Krishna Mohan Gollamudi, ITS Project Manager

Applicable Assistant City Manager: Jay Chapa

3. Controls that would identify invalid citation entry did not exist.

The Department of Internal Audit identified 88 citations where either the citation number was entered into CourtView in an incorrect format (e.g., more or less than eight characters in length) or as an invalid



citation type (e.g., PKJ versus PK). Examples of invalid data entries are summarized in the following table.

Citation # Entered	Offense Date	Issue
PK705	03/04/2017	Citation number entered with less than eight characters
PK6	09/10/2017	Citation number entered with less than eight characters
PK711191041817	04/18/2017	Citation number entered with more than eight characters, using the offense date as part of the citation number
PK746776120117	12/01/2017	Citation number entered with more than eight characters, using the offense date as part of the citation number
PK725786^	12/28/2018	Citation number entered with a special character at the end of the citation number
KT983101	03/21/2018	Citation number entered with an inaccurate citation type. Citation number should have been entered as PK683101
PKJ840896	02/01/2019	Parking (PK) citation entered with an extra letter (J)

Source: CourtView

Based on our audit testing, CourtView functionality in place during our audit period did not have built-in data entry controls to prevent invalid data entry, nor did it have exception reporting to aid in the identification of data entry errors. The Control Objectives for Information and Related Technologies standard states that business process exceptions and errors should be managed to facilitate escalation, so that corrective actions can be executed. Without systematic controls, invalid citation entry that is not detected and corrected could result in reduced revenue.

Recommendation 3: *The Municipal Court Director should implement configurations that will ensure data entry validation.*

Auditee’s Response: Partially Concur. The Municipal Court data entry team performs a manual Q/A of citations entered, however during this audit period it was determined that exception reports to identify entry errors could be used to enhance the Q/A process. The department is in the process of finalizing those reports to enhance the Q/A process.

Audit Comment: Upon receipt of the Municipal Court’s written responses, Internal Audit obtained clarification that the Municipal Court considered preventative controls impractical due to variations in citation number formatting. Reliance was, therefore, placed on detective controls.

Target Implementation Date: October 1, 2019

Responsibility: William F. Rumuly, Clerk of Court

Applicable Assistant City Manager: Valerie Washington

4. Citation logs used to record the issuance of blank citation stock were incomplete, inconsistent and/or illegible.

Departments email the Municipal Court when blank citation stock is needed. Once blank citation stock is available for pick-up, Municipal Court staff distribute the blank citation stock to citation-issuing



departments, and log citation numbers distributed onto an Excel spreadsheet. Prior to mid-FY2017, citation logs were completed manually, on paper.

Internal Audit reviewed all available Municipal Court citation logs (both paper and Excel spreadsheets) for blank citation stock distributed to departments through February 10, 2019. Paper logs were reviewed because blank citation stock distributed during the audit period were included in logs created prior to the audit period. Based on our results, some citations logs contained illegible entries, while others were incomplete. As shown in the following illustration, there was one instance where the log indicated that the same citation numbers (within citation ranges G890950 – G890974 and G891375 – G891399) were distributed to multiple departments, which have been redacted from the illustration. According to Municipal Court staff, many of the discrepancies identified by Internal Audit were due to human error.

Citation sequence G890400 through G891399

BOOK SERIAL #		SUPERVISOR	BOX #	OFFICER ID #	PRINTED NAME	STATION	SIGNATURE
FROM	TO						
G887400	G888399		28				
G887400	G888399		29				
G887400	G888399		30				
G890400	G891399		31				
G890400	G892399		32				
G890400	G893399		11				
G890400	G894399		34				
G890400	G895399		35				
G890400	G896399		37				
G890400	G896399		36				
G896400	G896400		Books				
G897400	G898399		38				
G898400	G899399		39				
G899400	G900399		40				
G896400	G897399		57				
G900400	G901399		41				
G904400	G905399		1				
G907400	G907399		8books				
G907400	G907399		1				
G901400	G902399		42				
G905400	G906399		2				
G906400	G907399		3				
G908400	G908399		4				
G908400	G908399		1				
G909400	G909399		6				

Source: Municipal Court (with Internal Audit redactions)

DATE	BOOK SERIAL #		SUPERVISOR	BOX #	OFFICER ID #	DIVISION	PRINTED NAME
	FROM	TO					
12/15/2017	G890950	890974		S			
12/15/2017	G891375	891399		S			
12/15/2017	G943800	943824		S			
12/15/2017	G943825	943849		S			
5/8/2018	G943850	943874		S			
5/8/2018	G943875	943899		S			
5/8/2018	G944075	944099		S			
5/8/2018	G944100	944124		S			
	G944125	944149		S			
	G944300	944324		S			
	G944325	944349		S			
	G944350	944374		S			

Source: Municipal Court (with Internal Audit redactions)



The U.S. Government Accountability Office's (GAO) best practices for inventory specify that proper inventory accountability require that detailed records of produced or acquired inventory be maintained. Without accurate and complete records, accountability is lacking.

Recommendation 4: *The Municipal Court Director should require that Court staff adequately track blank citation stock, and that such tracking be legible, reliable, and retained as required by applicable records retention requirements.*

Auditee's Response: Do Not Concur. At the time of this audit the court was already maintaining an electronic log that tracked the assignment of citations to issuing departments. Older logs, manually tracked, outside the audit period FY2017 and FY2018 (10/1/16 to 9/30/18) were requested and that led to this finding.

Audit Comment: Although paper logs were created prior to the beginning of the audit period, it became necessary to review those logs, because some citations identified by Internal Audit could not be referenced back to Municipal Court's electronic logs. For example, if a citation appeared to be missing or issued out of sequence, Internal Audit reviewed logs to identify the department that received the blank citation, and to later follow up with the appropriate department(s). It was necessary to review logs prior to our audit period, because the distribution of some citations that were being questioned (and were issued during our audit period) were recorded onto manual/older logs.

Target Implementation Date: At the time of this audit the department was already performing this task.

Responsibility: William F. Rumuly, Clerk of the Court

Applicable Assistant City Manager: Valerie Washington

5. Controls and processes associated with the ordering, receiving, and payment for blank citation stock are inadequate.

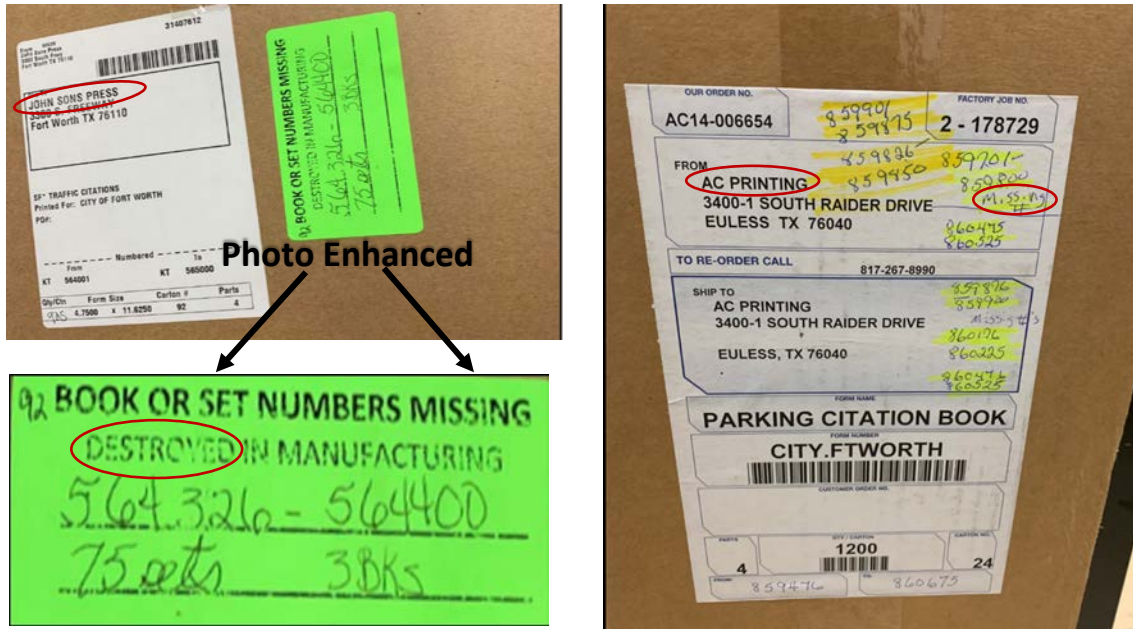
Ordering: When placing an order for blank citation stock, Municipal Court staff utilized their citation distribution log to provide the vendor with the beginning number of the citation sequence. However, as noted in Finding #3, citation distribution logs were unreliable.

Receiving: Citation number sequences were listed on vendor boxes, but not on vendor invoices. In addition, beginning and ending citation numbers were not noted on delivery receipts or packing slips.

Payment: Vendors occasionally damaged blank citation stock during the printing process.

- The CFW has ordered and received blank citation stock from John Sons Press since 2013. John Sons Press listed the sequence numbers of citations destroyed in manufacturing directly onto the box, and added citations to match the quantity ordered.
- The CFW used AC Printing in FY2018, during which 27 citation books (valued at \$119.25) were damaged during printing. However, Municipal Court staff indicated that due to irregularities in blank citation stock shipments, they had to manually verify that blank citation stock was delivered as stated on the boxes. Missing and poorly printed citations would not have been detected without the Municipal Court staff's manual verification. Municipal Court staff indicated they did not request refunds or citation reprints, but would request a refund from AC Printing for the affected citation books.

The following images depict the vendors' recording of citations damaged during the printing process.



Source: Auditor-Generated

Controls over the ordering, receiving and paying for blank citation stock appear ineffective. Furthermore, processes associated with the ordering, receiving and payment for blank citation stock were not documented. As a result, not reconciling invoices to citations received could lead to vendor overpayments.

GAO best practice specifies that detailed asset records are necessary to help provide for the physical accountability of inventory and the efficiency and effectiveness of operations. Documented policies should contain the appropriate level of detail to assist management in the effective monitoring of the control activity. Inefficient processes for recording citation sequence numbers creates the risk that citations could be duplicated or missing, without detection.

Recommendation 5A: *The Municipal Court Director should ensure that beginning and ending citation sequence numbers are provided on vendor invoices associated with blank citation stock ordered and received from the citation vendor.*

Auditee's Response: Concur. This will be added as a requirement to invoices of any future citation printing orders.

Target Implementation Date: Completed

Responsibility: William F. Rumuly, Clerk of the Court

Applicable Assistant City Manager: Valerie Washington

Recommendation 5B: *The Municipal Court Director should ensure that the vendor reimburses the City in the amount of \$119.25 for the 27 damaged citation books.*



Auditee's Response: Concur. The Court will investigate the recommended reimbursement and determine if a refund or a credit to future printing orders is more appropriate.

Target Implementation Date: September 30, 2019

Responsibility: William F. Rumuly, Clerk of the Court

Applicable Assistant City Manager: Valerie Washington

Recommendation 5C: *The Municipal Court Director should revise the contract to require that the vendor reprint damaged citations prior to delivery.*

Auditee's Response: Concur. The department will work with the Purchasing department [division] on future printing contracts to ensure this requirement is a part of the citywide contract. Until this change is implemented, at the city level, the court will request this of the print vendor for any orders prior to the next citywide contract.

Target Implementation Date: Completed

Responsibility: William F. Rumuly, Clerk of the Court

Applicable Assistant City Manager: Valerie Washington

6. Recalled traffic citations were not returned to the Municipal Court in a timely manner.

Some excess inventory resulted from officers not returning citations that had previously been recalled. According to Municipal Court staff, the City shifted from using 'JT' traffic citations to 'KT' traffic citations in 2011. However, interviews with Municipal Court staff and police officers indicated that officers sometimes retained blank citation stock previously recalled by the Municipal Court. A Municipal Court citation return log showed recalled traffic citations containing the prefix 'JT'. While there were no dates noted for returned citations, there was one instance where the return log contained the entry "citations logged 02/08/19". Therefore, some recalled citations remained with the departments for approximately seven (7) years after the City shifted from 'JT' to 'KT' traffic citations.

Established processes and controls improve accountability over inventory, help ensure continuity of operations, and improve storage and control of excess or obsolete stock. The United States General Accounting Office Guide for Best Practices in Achieving Consistent, Accurate Physical Counts of Inventory and Related Property specifies that managing the acquisition, storage and distribution of inventory is critical to controlling cost and operational efficiency. Excessive inventory increases the risk of unnecessary purchases of items and can be costly.

Recommendation 6: *The Fort Worth Police Chief should require and ensure that police officers discontinue using and promptly return unused, recalled blank citation stock to the Municipal Court.*

Auditee's Response: Concur. Current policy (General Orders 301.05(H)(1)) already requires an affected supervisor to retrieve all citation books issued to any officer who resigns, is terminated, retires, or is transferred out of their bureau, and return any out-of-date citation books to the Municipal Court. However, that retrieval process is not part of the quarterly audit. The General Order was modified to include this as part of the quarterly audit.



Target Implementation Date: Completed

Applicable Assistant City Manager: Jay Chapa



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