
Tawanika D. McKinney
107 E. Main St.
Suite 102
Jackson, Tennessee 38301



Telephone: 731-425-8248
Email: tmckiney@jacksontn.gov

To: Mayor Scott Conger, Jackson City Council Members

From: Tawanika D. McKinney, Internal Auditor

Review Dates: January 15, 22, 26, 2021

Facility: Jackson City Court

At the request of Councilman Paul Taylor, Budget and Audit Committee Chair, I have reviewed and discussed with City Court Clerk Daryl Hubbard and staff, the following findings from the Comptroller's Investigative Audit released June 4, 2020. We are currently working through a Plan of Corrective Action to remedy the non-compliant items.

Non-Compliant Item 1)

Jackson City Court Clerk's office had multiple deficiencies related to safeguarding cash. Investigators observed the City Court Clerk using computers and cash drawers assigned to various deputy clerks to execute transactions and collect funds. Investigators observed the drawers unlocked even when the responsible clerk was not in the office area. Investigators observed cash and checks received from the prior day were openly left out on the counter and openly accessible to anyone who entered the administrative area.

Plan of Corrective Action 1)

City Court clerk Daryl Hubbard and staff has agreed to use only the computers and cash drawers assigned to the operator. The cash drawers will now be locked after each transaction with the owner keeping the key in their possession at all times. The staff will make daily deposits to prevent prior day receipts from being left in the building. This process will be monitored on a regular schedule to ensure compliance.

Non-Compliant Item 2)

Jackson City Court Clerk's Office did not have adequate application controls. All Staff have full access to the computer system, including the ability to void any transactions, including their own. In addition, usernames and passwords of former employees remain active in the computer software system. Management should implement proper user rights to ensure the reliability and integrity of the transactions maintained by the system

Plan of Corrective Action 2)

All voided transactions will have a notation by the clerk performing the transaction, stating the reason for the void. At the time of the void the clerk will notify the supervisor of the transaction. At the end of the business day, City Court Clerk Daryl Hubbard will print, review and initial the void log daily. A copy of the void log will be kept readily for review at all times. City court Clerk Daryl Hubbard confirmed that there is not any active information in the new computer system for former employees. These processes will be monitored on a regular schedule to ensure compliance. *Per the City Court Clerk, Daryl Hubbard, the staff is short-handed. Due to absenteeism etc. the user rights cannot be designated at this time. I will continue to work through this item with the clerks.*

Non-Compliant Item 3)

Jackson City Court Clerk's Office did not maintain accurate and detailed records of all transactions and affairs of the court. The City Court Clerk could not provide an accurate and detailed report of all financial transactions and affairs of the court and affairs of the court as required by TCA Section 16-18-310(b). Investigators requested documentation from the City Court Clerk to substantiate how the office disposed of certain cases, and the City Court Clerk no longer had the documents.

Plan of Corrective Action 3)

City Court Clerk, Daryl Hubbard stated that he has all information stored in align with the required retention schedule. He stated that his obstacle is that most of his documents are stored at the old location for City Court and not readily accessible. He stated that there is a need for more storage space at the new facility.

Non-Compliant Item 4

Jackson City Court Clerk's office is not using the Uniform Affidavit of Indigency forms. The Tennessee Administrative Office of the Courts had produced a Uniform Civil and Criminal Affidavit of Indigency form to be used when determining a person's indigent status. Jackson City Court does not utilize the form set forth by the administrative office nor do they verify any information given to the by the offender before determining the indigency status.

Plan of Corrective Action 4

City Court Clerk Daryl Hubbard and staff confirmed they are now using the form. Several were reviewed. The forms are being used. We did discuss completing the form in entirety. We also discussed a filing system for the forms in order to have organization and easy access to the forms. This process will be monitored on a regular schedule to ensure compliance.