



Audit Report
County Clerk
January 1, 2012 – June 30, 2012
Status: Final

For action:

Stacey Kemp

County Clerk

For information:

Jeff May

Shela Vinson

County Auditor

Audit Manager

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Report Summary

As part of the 2012 Compliance Audit Plan, an audit of the County Clerk was conducted in accordance with Texas Local Government Code §115.002.

The overall objective of the audit was to provide assurance that internal controls are in place to ensure:

- The officer has collected all the money they are obligated to collect
- The money collected was properly remitted to the appropriate party
- All funds are properly managed
- All money is properly accounted for, accurately reported, and adequately safeguarded
- The operations of the office conform to prescribed procedures
- Exposure to potential risk is minimized

The audit scope included an audit of banking, cash receipts and internal controls. The time period audited was January 1, 2012 through June 30, 2012.

Refer to the Observations and Recommendations section, as well as the Appendix for the results of the audit.

This review was not intended to provide absolute assurance on all procedures, activities, or controls. We will continue to examine aspects of the office in compliance with statutes and to provide reasonable assurance that County assets are safeguarded and appropriately managed.

An exit conference with the County Clerk was held to discuss this report.

The time and assistance provided by the County Clerk and the staff during this engagement is greatly appreciated.

Observations and Recommendations

Observation	Recommendation	Management Response
<p><u>12-CC-Q23-1:</u> Cash Receipts</p>		
<p><u>Condition:</u> The State Traffic Fine was assessed and collected on four DWI cases. The case numbers are, 002-88083-2011, 006-85528-2011, 0058467309 and 004-83113-2011.</p> <p><u>Effect:</u> Defendants have been overcharged and the county has received incorrect revenues.</p> <p><u>Cause:</u> The State Traffic Fine is included in the Odyssey fee schedule used for DWI offenses.</p> <p><u>Criteria:</u> The state traffic fine is only to be assessed on offenses found in Subtitle C of Title 7 of the Texas Transportation Code. (See Section 542.4031(a) Transportation Code). Subtitle C consists of Chapters 541 through 600 of the Transportation Code. Offenses in these chapters are classified as “rules-of-the-road” offenses.</p> <p>The DWI offense is found in Chapter 49 of the Texas Penal Code. The offense is not found in Chapters 541 through 600 of the Transportation Code. Therefore, a DWI offense is not a rules-of-the-road offense. Accordingly, the \$30 state traffic fine should not be assessed.</p>	<p><u>A. Transaction Required:</u> The State Traffic Fine should be removed from the cases that have been charged the fee, and a refund should be returned to the payee.</p> <p><u>B. Internal Control Change:</u> The State Traffic Fine should be removed from the schedule, which is used to assess DWI offenses.</p>	<p><u>Status of corrections:</u> Complete</p> <p><u>Status of procedure change:</u> Complete</p>