



**Audit Report**  
**COUNTY CLERK**  
**OCTOBER 1, 2012 – MARCH 31, 2013**  
**Status: Final**

**For action:**  
Stacey Kemp

County Clerk

**For information:**

Jeff May  
Shela Vinson

County Auditor  
Second Assistant Auditor

**Audit Report**  
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**OCTOBER 1, 2012 – MARCH 31, 2013**  
**Report Summary**

As part of the 2013 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 October 1, 2012 through March 31, 2013.

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 on Thursday, August 22, 2013 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><b><u>Condition:</u></b> Approximately 175 cases were reviewed, fee assessment discrepancies were identified on (7) of the cases. (Please see Appendix A for details)</p> <p><b><u>Effect:</u></b> Defendants and customers will be given inaccurate assessments; the county will not receive the correct revenue.</p> <p><b><u>Cause:</u></b> Fee schedules were not properly set-up within the system, and/or the manually added additional fees were not properly applied where applicable.</p> <p><b><u>Criteria:</u></b> Fees should be assessed and collected according to the legislative statutes based on the type of offenses and services provided.</p>	<p><b><u>a. Transaction Required:</u></b> The fee schedules within the Odyssey system should be adjusted accordingly, as well as manual fee schedules. Efforts should be made to collect and/or refund the fees that were assessed incorrectly.</p> <p><b><u>b. Internal Control Change:</u></b> Procedures should be put in place to ensure that all established fee schedules correspond with the appropriate offense and/or service type.</p>	<p><b><u>A. Response:</u></b> Fee schedules within Odyssey have been corrected to reflect appropriate fees. Manual fee schedules have also been updated.</p> <p><b><u>B. Response:</u></b> Procedures have been put into place to prevent future errors.</p> <p><b><u>Status of Recommendation:</u></b> The County Clerk has met with the County Auditor regarding the State Traffic Fees. The County Clerk recommended the refund of the fees assessed on two (2) of the cases where the fee did not apply. Due to the difficulty in locating the defendant, the County Auditor agreed that a refund would be given upon a written request by the defendant. Steps have been taken to ensure that fees are correctly applied where applicable</p>

## Appendix

### Appendix A

Commitment Fee	\$5.00	Not assessed on (2) cases
Approving Bond Fee	\$10.00	Not assessed on (1) case
Judicial Fund Fee	\$5.00	Not assessed on (1) case
State Traffic Fee	\$30.00	Assessed - Did not apply to offense type – (2) cases
Juvenile Case Manager	\$5.00	Assessed Twice – (1) case