



**Audit Report**  
**DISTRICT CLERK**  
**APRIL 1, 2014 – SEPTEMBER 30, 2014**  
**Status: Final**

**For action:**

Lynne Finley

District Clerk

**For information:**

Jeff May

Linda Riggs

County Auditor

First Assistant Auditor

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**Report Summary**

As part of the 2014 Compliance Audit Plan, an audit of the District 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 April 1, 2014 through September 30, 2014.

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 District Clerk was held on Wednesday, July 22, 2015 to discuss this report.

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

## Observations and Recommendations

Observation	Recommendation	Management Response
<b>FINDING NUMBER:</b> 127		
<p><b><u>Condition:</u></b> The District Clerk incorrectly charged an additional \$0.50 for the Crime Management Institute fee on criminal cases. This fee is already included in the consolidated fees charged to customers.</p> <p><b><u>Effect:</u></b> Customers were incorrectly charged \$0.50 extra when paying on criminal cases.</p> <p><b><u>Cause:</u></b> The Odyssey fee tables have been incorrectly set up with a \$0.50 fee available to be charged on criminal cases.</p> <p><b><u>Criteria:</u></b> There is no additional charge for Crime Management Institute Fee since the fee is included in the consolidated fees charged to customers (County and District Court Costs and Fee Chart).</p>	<p><b><u>A. Transaction Required:</u></b> All outstanding criminal cases should be reviewed prior to receiving payment to ensure there is not an additional \$0.50 charge.</p> <p><b><u>B. Internal Control Change:</u></b> Internal controls should be implemented to ensure the fees charged and collected from the public are in line with the approved fee schedule and statutes.</p>	<p><b><u>A. Response:</u></b> Staff will review fee schedules of assessment date post legislative change to ensure there is not an additional \$.50 charge. If the additional charge is assessed, staff will get with the financial office to have the fee removed prior to completing payment.</p> <p><b><u>B. Response:</u></b> District Clerk management staff will work together to review annual legislative changes to ensure fee code tables are updated accordingly.</p> <p><b><u>Status of Recommendation:</u></b> Fixed – the criminal court cost fee schedule no longer includes the Crime Management Institute fee.</p>