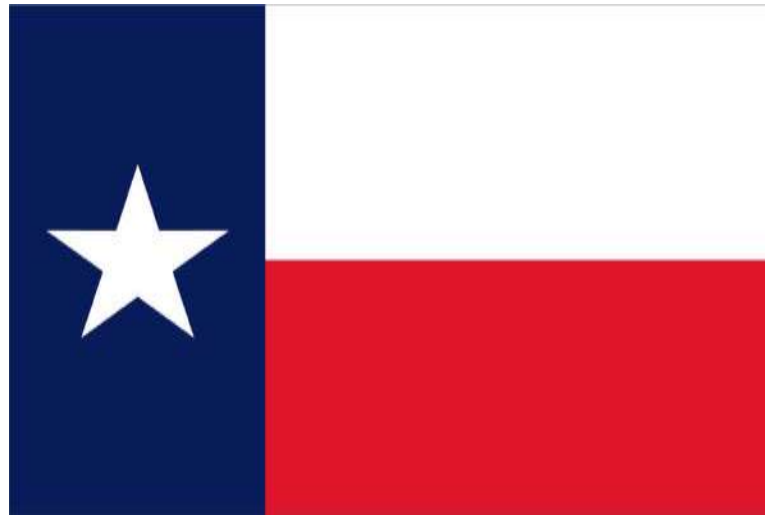
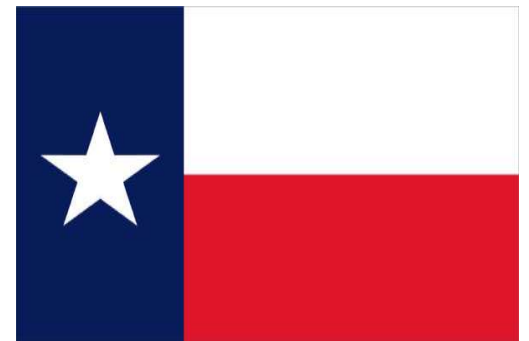


What to Expect in a Court Cost Audit by the Comptroller's Office



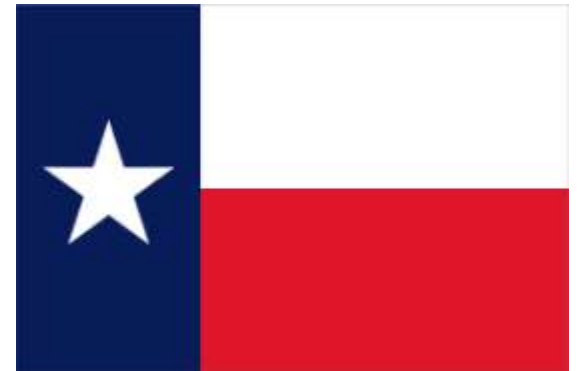
Audit Selection

- **Computer generated**
- **Revenue Accounting**
- **Concerned citizens**
- **County officials**
- **Texas Rangers**



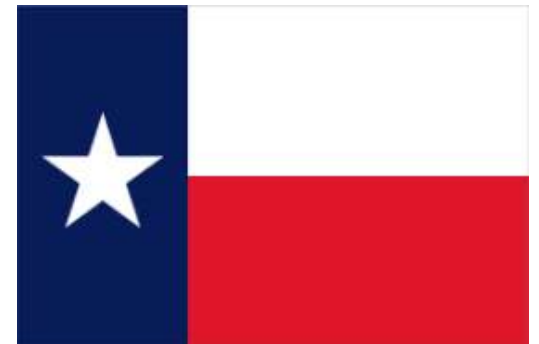
Audit Notification

- **Notice of Audit**
- **Audit Questionnaire**
- **Appointment scheduled**



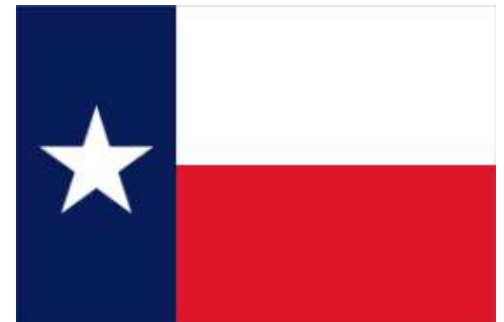
Records Requested

- **4 years**
- **Summary records**
- **Docket books**
- **Case files**
- **Tickets/citations**
- **Receipt books**
- **Bank deposits**



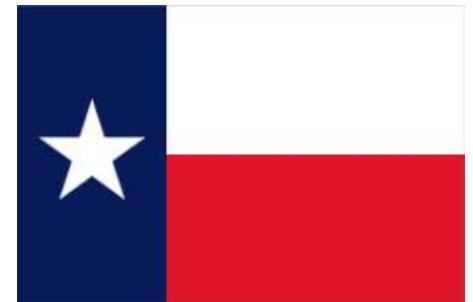
Entrance Conference

- **Held with authorized contact**
- **Discussion of records and process**
- **Arrangements with county contacts**



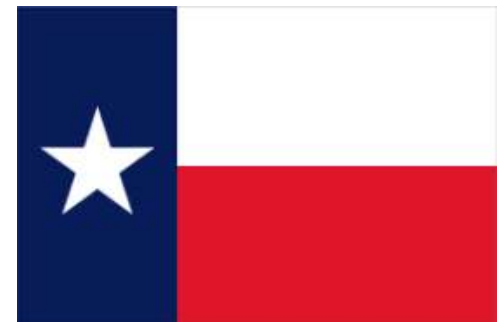
Confidentiality

- **Discussions with authorized contact only**
- **Confidential information remains confidential**



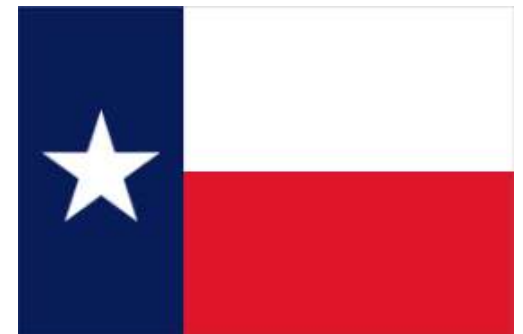
Examination of Records

- **Examination of reporting procedures**
- **Process from ticket to payment**
- **Verification of rates and application**
- **Verification of records available**
- **Tracing of payments to summary records and reports**
- **Identifying problem areas**



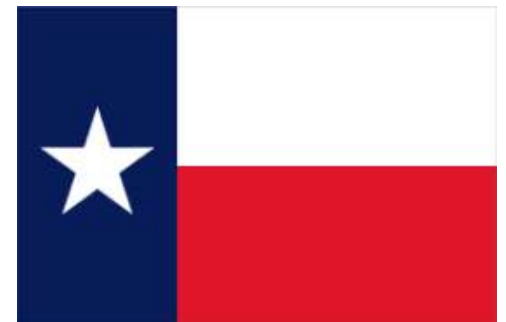
Missing Records

- **Use alternative records**
- **Estimate**
- **Use third party verifications**



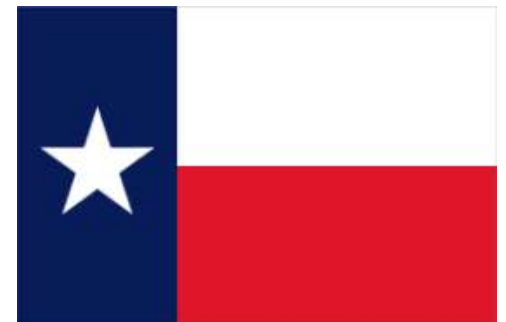
Auditing Civil Fees

- **County and district courts**
- **Additional records required**
 - **1. Civil cases filed**
 - **2. Petitions for non-disclosure**
 - **3. Juror donation forms**
 - **4. Marriage license/birth certificate records**
- **Verification of rates**



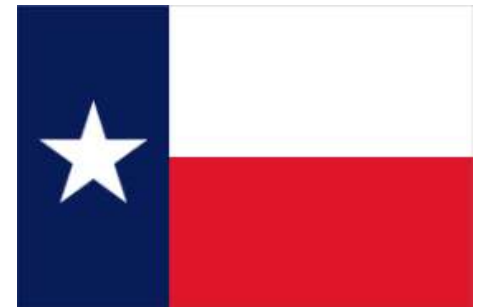
Community Supervision Department

- **Judge's orders**
- **Reporting to District Clerk**
- **Restitution payments**



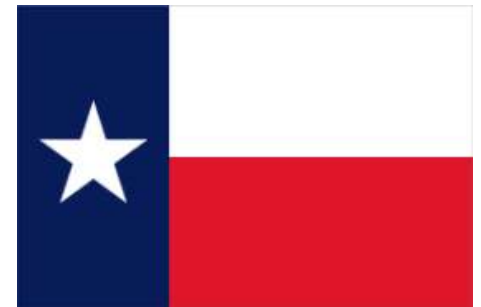
Common Errors

- **Reporting late**
- **Misallocation of jail time credit**
- **Incorrect reporting of partial payments**
- **Failure to update rates**
- **Reporting errors**
- **Wrong dates**
- **Docket errors**
- **Collection Fees**



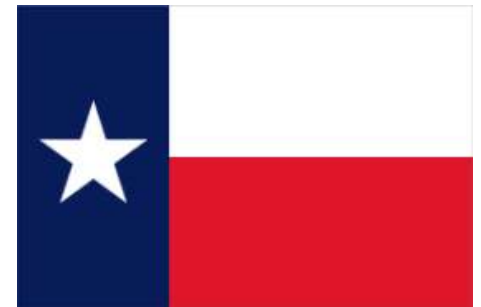
Common Credits

- **Overpayment of Peace Officer Fees**
- **Reporting errors**



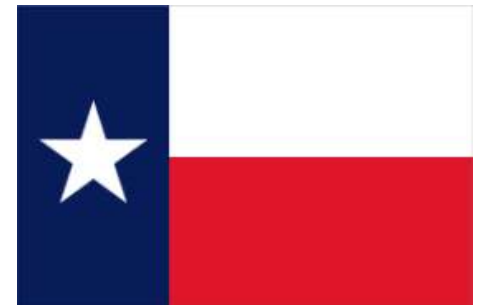
Exit Conference

- **Meeting with authorized contact**
- **Discussion of audit findings**
- **Offer of Independent Audit Review conference**
- **Distribution of printed materials**



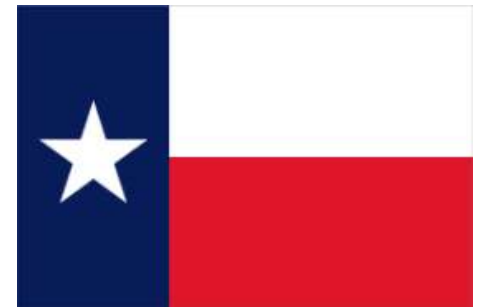
Audit Results

- **Statement of Audit Results**
- **Deficiency with due date**
- **Refunds paid by warrant**



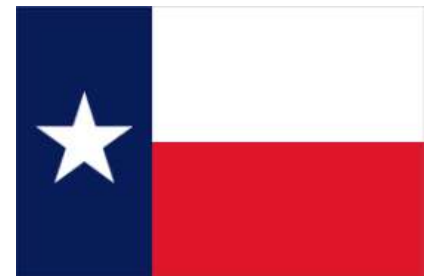
Disagreed Audits

- **Request a hearing**
- **Provide statement of grounds**
- **Meet with auditor**
- **If disagreed, an attorney is assigned**
- **SOAH hearing**
- **Rehearing or file suit**



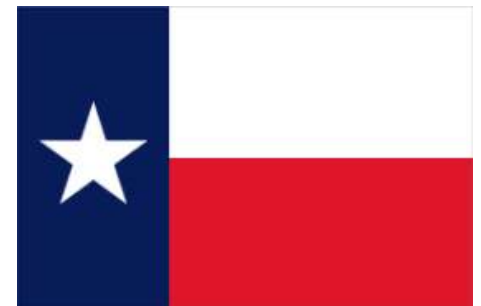
Payout Agreements

- **Contact Revenue Accounting Division**
Melanie Szepatowski
- **Request a payout agreement**
- **Offer a proposal with payment amount, date**
- **Payout no longer than 4 -5 years**



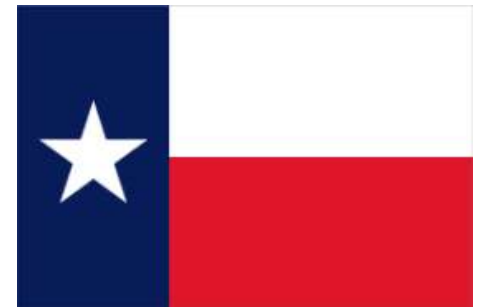
Publications

- www.window.state.tx.us
- **Texas Taxes**
- **Audit Related Information**
- **Audit Manuals**
- **Criminal Court Cost Charts 2004 – 2006**
- **Currently under revision**



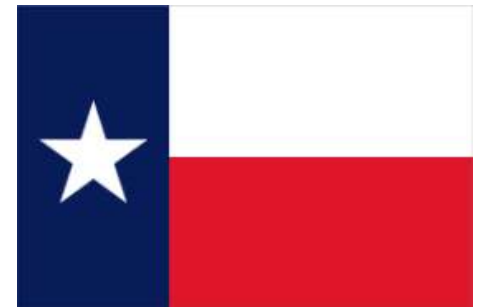
Report Forms

- www.window.state.tx.us
- **Forms**
- **All Tax Forms**
- **City and County Government Forms**
- **Forms can be printed**



Public Information

**Audits are public record via written request
to Open Records Division**



Contacts

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annette.holmes@cpa.state.tx.us

