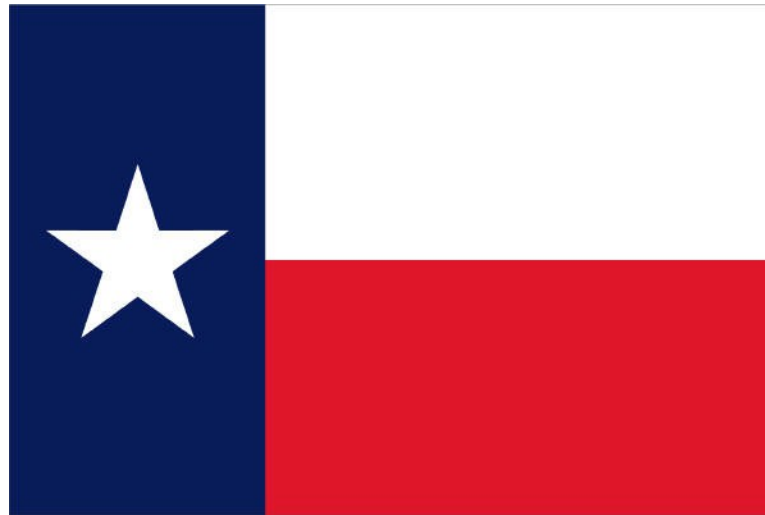
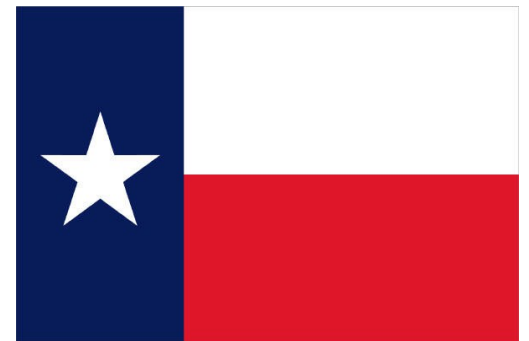


# **Preparing for a Local Revenue Funds Audit by the Comptroller's Office**



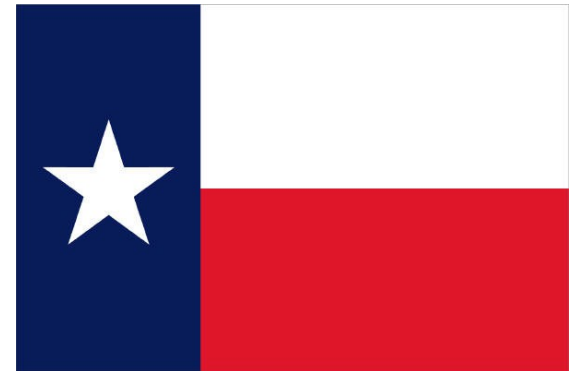
# Audit Selection

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



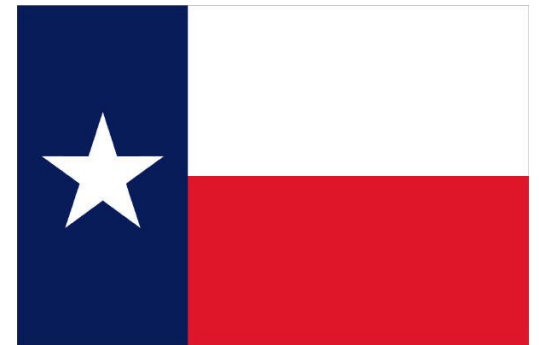
# Audit Notification

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



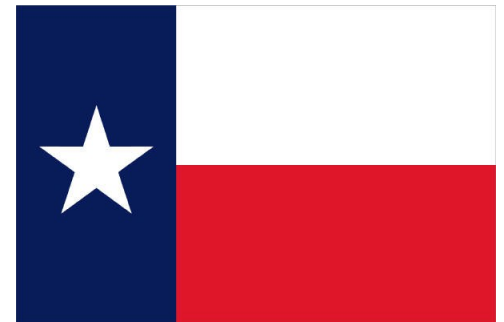
# Records Requested

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



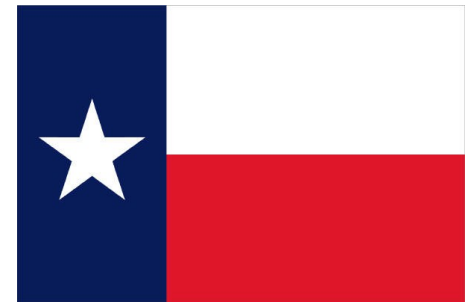
# Entrance Conference

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



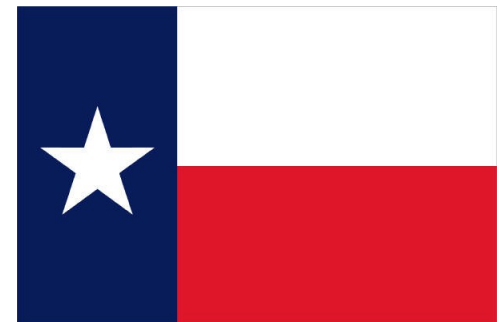
# Confidentiality

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



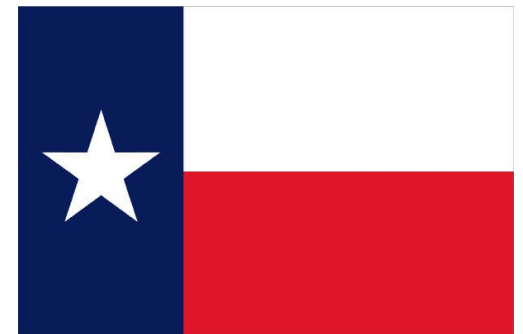
# Examination of Records

- **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

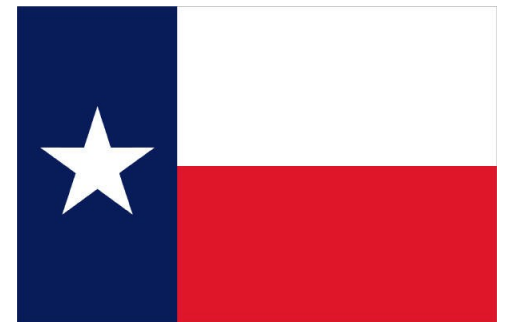
- **Use alternative records**
- **Estimate**
- **Use third party verifications**





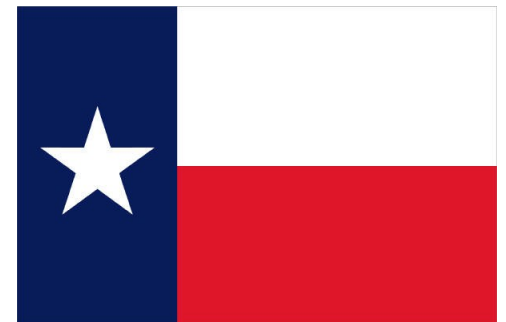
# Auditing Civil Fees

- **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**



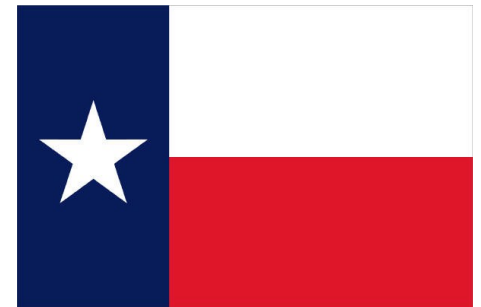
# Community Supervision Department

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



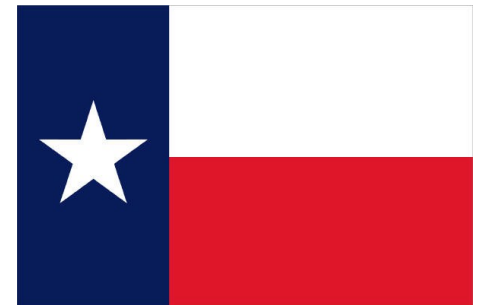
# Common Errors

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



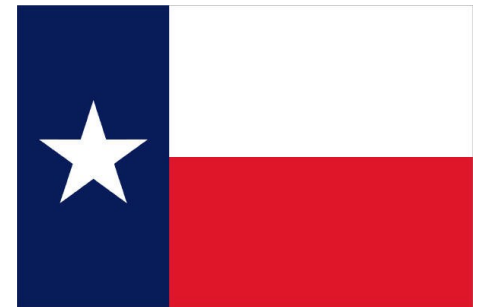
# Common Credits

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



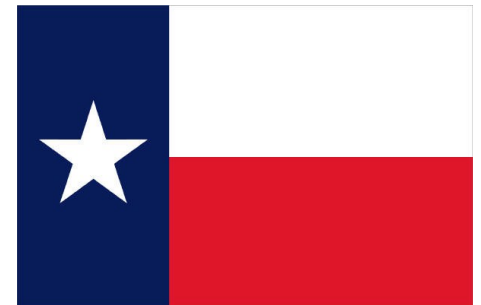
# Exit Conference

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



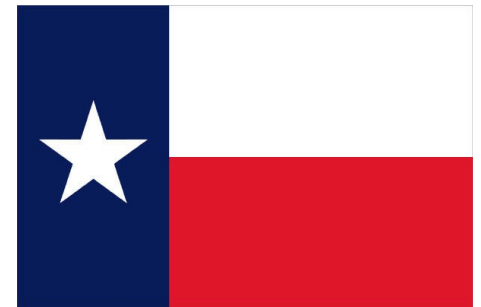
# Audit Results

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



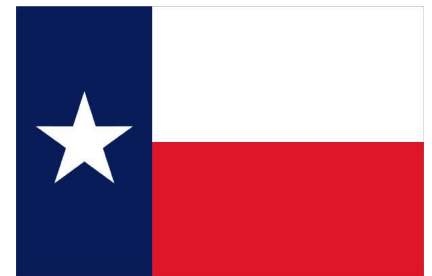
# Disagreed Audits

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



# Payout Agreements

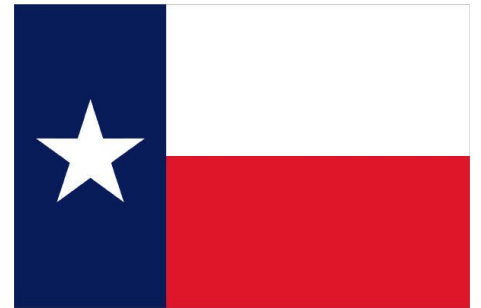
- **Contact Revenue Accounting Division  
Rod Dietz or Melanie Crow**
- **Request a payout agreement**
- **Offer a proposal with payment amount,  
date**
- **Payout no longer than 4 -5 years**





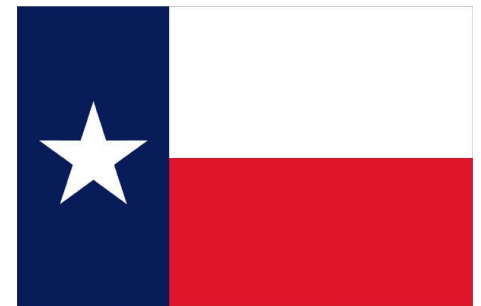
# Publications

- [www.window.state.tx.us](http://www.window.state.tx.us)
- **Texas Taxes**
- **Audit Related Information**
- **Audit Manuals**
  - Go to “Texas Taxes”, then to “Audit Related Information”, then to “Audit Manuals”, then to “Local Revenue Funds Audit Manual”.
- **Criminal Court Cost Charts 1991 – 2012**



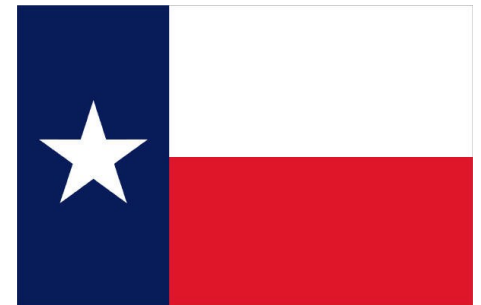
# Report Forms

- [www.window.state.tx.us](http://www.window.state.tx.us)
- **Forms – I want to “find a tax form”**
- **All Tax Forms**
- **City and County Government Forms (scroll to bottom)**
- **Forms can be printed**



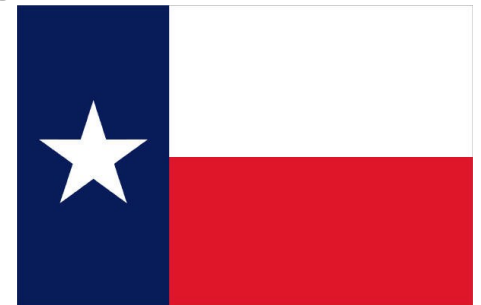
# Public Information

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



# Contacts

- **Melanie Crow, Revenue Accounting, Misc. Taxes Section**  
**512-936-4461**  
[melanie.crow@cpa.state.tx.us](mailto:melanie.crow@cpa.state.tx.us)
- **Rod Dietz, Revenue Accounting, Misc. Taxes Section**  
**512-305-9876**  
[rod.dietz@cpa.state.tx.us](mailto:rod.dietz@cpa.state.tx.us)
- **Julie Farney Walter, Audit Headquarters**  
**254-752-3147 ext. 45516**  
[julie.farney@cpa.state.tx.us](mailto:julie.farney@cpa.state.tx.us)



# Questions

?

