



**TEXAS INDIGENT DEFENSE
COMMISSION**

**Limited Scope Fiscal Desk Review
Report**

Jasper County, Texas

FY 2018 Indigent Defense Expenses

Final Report

June 1, 2020

Limited Scope Fiscal Desk Review Report

County Name: Jasper County		
County Judge: Judge Mark W. Allen		Date of Engagement letter: 08/23/2019
County Auditor: Mellissa A. Smith		Fiscal Year under review: FY 2018
Contact Name: Mellissa A. Smith	Contact Title: County Auditor	Contact Phone Number: 409 384-5212
TIDC Fiscal Analyst: Debra Stewart		TIDC Phone Number: 512 936-7561

Statutory Directive

The Texas Indigent Defense Commission (TIDC)'s purpose is to promote justice and fairness for all indigent persons accused of crimes, including juvenile respondents, as provided by the laws and constitutions of the United States and the State of Texas. TIDC conducts these reviews based on the directive in Section 79.037(c) Texas Government Code, to "monitor each county that receives a grant and enforce compliance by the county with the conditions of the grant...", as well as Section 173.401(a), Texas Administrative Code, which provides that "the Commission or its designees will monitor the activities of grantees as necessary to ensure that grant funds are used for authorized purposes in compliance with laws, regulations, and the provisions of the grant."

Objective

The objective of this review is to determine the accuracy of the Indigent Defense Expenditure Report (IDER).

Scope

TIDC reviewed the County's indigent defense expenditures to ensure compliance with Section §79.036(e) of the Texas Government Code for FY2018. The records reviewed were provided by the Jasper County auditor's office. Compliance with other statutory indigent defense program requirements was not included in this review.

Methodology

To accomplish the objective, the fiscal monitor reviewed:

- The general ledger transactions provided by the Jasper County auditor's office; and
- The county's FY2018 submitted IDER.

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Findings

Under Section §79.036(e) of the Texas Government Code, the county auditor or designated person shall prepare and send to the Commission in the form and manner prescribed by the Commission an analysis of the amount expended by the county for indigent defense in each court and in each case in which appointed counsel are paid. Jasper County prepared and submitted the FY 2018 IDER in accordance with Texas Government Code Section §79.036(e); however, the reported amounts were not fully supported by the financial data provided.

The County provided general ledger information on nine accounts. These accounts sort the indigent defense expenditures by court and type of expense. It appears that sometimes a payment for a particular court is entered into the wrong general ledger account. Because the County identifies which court a payment should be applied to in the description line for each case, incorrect general ledger account miscategorization may be easily identified and moved to the proper account. It appears that while the incorrectly categorized case amounts were being moved from one general ledger account to the proper account for purposes of preparing the IDER, one case in which the attorney was paid \$125 was overlooked and was not reported. The IDER appears to have been under-reported by this amount.

Recommendations

In the future, when the County prepares the IDER, staff should verify that the amounts reported on the IDER are reconciled to the general ledger amounts before submitting the report.

County Response

Jasper County Action Plan

Our action plan is to double-check all numbers and have another assistant auditor look over it as well to make sure all numbers match. Currently, Melissa Wallace will prepare the grant and Monica Fox will double check the figures against the detailed ledger.

Contact person(s): *Melissa A. Smith, County Auditor.*

Completion date: *May 1, 2020*