



**TEXAS INDIGENT DEFENSE
COMMISSION**

**Limited Scope Fiscal Desk Review
Report**

Houston County, Texas

FY 2018 Indigent Defense Expenses

Final Report

August 22, 2019

Limited Scope Fiscal Desk Review Report

County Name: Houston County		
County Judge: Judge Jim L. Lovell		Date of Report: 08/22/2019
County Auditor: Melissa Jeter		Fiscal Year under review: FY 2018
Contact Name: Shannah Walker	Contact Title: County Auditor	Contact Phone Number: 936 544-3255 ext. 232
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 Houston 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 Houston 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. Houston County prepared and submitted the FY 2018 IDER in accordance with Texas Government Code Section §79.036(e).

For this limited scope review, our purpose was to determine the accuracy of the IDER. We found that the financial data provided by Houston County supported the IDER.

Recommendations

No recommendations necessary.

County Response

Houston County Action Plan

No Action planned required.

Contact person(s):

Completion date: