



**TEXAS INDIGENT DEFENSE
COMMISSION**

**Limited Scope Fiscal Desk Review
Report**

Cass County, Texas

FY 2018 Indigent Defense Expenses

Final Report

July 19, 2019

Limited Scope Fiscal Desk Review Report

County Name: Cass County		
County Judge: Judge Wilbanks		Date of Report: 07/19/2019
County Auditor: Tammy Wells		Fiscal Year under review: FY 2018
Contact Name: Danice Miller	Contact Title: Assistant County Auditor	Contact Phone Number: 903 756-5067
TIDC Fiscal Analyst: Debra Stewart		TIDC Phone Number: 512 936-7561

Statutory Directive

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 Cass 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 Cass 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. Cass 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.

Cass County included civil case attorney fees, specifically mental commitment cases, with the criminal indigent defense expenses in the county court section of the IDER.

Additionally, Cass County failed to report costs provided for investigation, expert witness, and other direct litigation expenses, as well as the attorney fees on two cases that were overlooked in the calculation.

Recommendations

The County must identify and report to TIDC the amount of the civil cases included in the FY 2018 IDER.

The County must not include the case types identified as civil in future reports.

Cass County should become familiar with the categories of allowable expenses and develop procedures to include these expenses in future IDERs.

The County should perform a reconciliation of the data from the general ledger to the data entered on the spreadsheet each year prior to submitting the IDER.

County Response

Cass County Action Plan

There were 22 civil cases totaling \$5,700 included in the FY 2018 IDER.

The County will not include case types identified as civil in future reports.

The County will become familiar with the categories of allowable expenses and develop procedures to include these expenses in future IDER's.

The County will perform a reconciliation of data from the General Ledger to the data entered on the spreadsheet each year prior to submitting the IDER.

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Contact person(s): *Tammy Wells, County Auditor*

Completion date: *May 21, 2019*