



**Office of Court Administration**

**Collection Improvement Program**

**Independent Auditor's Report  
on Court Collections**

**Parker County**

**December 7, 2016**

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# EXECUTIVE SUMMARY

## **Audit Results**

The Collection Improvement Program (CIP) Audit Department of the Office of Court Administration (OCA) has performed the procedures enumerated below, which were agreed to by the CIP Technical Support Department of the OCA and Parker County (County). The procedures were performed to assist you in evaluating whether the collection program of the County has complied with Article 103.0033 of the Code of Criminal Procedure and Title 1, §175.3 of the Texas Administrative Code (TAC).

Our testing indicates the collection programs for the County are compliant with the requirements of Article 103.0033 of the Code of Criminal Procedure and 1 TAC §175.3. In testing the required components, no findings were noted.

We were not engaged to, and did not, conduct an examination of the County, the objective of which would be the expression of an opinion on the County's financial records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters may have come to our attention that would have been reported to you.

County's management is responsible for operating the collection program in compliance with the requirements of Article 103.0033 of the Code of Criminal Procedure and 1 TAC §175.3.

The sufficiency of these procedures is solely the responsibility of the CIP Technical Support Department of the OCA, and we make no representation regarding the sufficiency of the procedures for the purpose for which this report has been requested or for any other purpose.

The compliance engagement was conducted in accordance with standards for an agreed-upon procedures attestation engagement as defined in the attestation standards established by the American Institute of Certified Public Accountants.

## **Objective**

The objective of the engagement was to determine if the County complied with Article 103.0033 of the Code of Criminal Procedure and 1 TAC §175.3.

## **Summary of Scope and Methodology**

This compliance engagement covers cases for which court costs, fees, and fines were assessed during the period of November 1, 2015 through December 31, 2015, but were not paid at the time of assessment. Cases were tested beyond the audit period to determine compliance with all components of the collection program. The procedures performed are enumerated in the Detailed Procedures and Findings section of this report.

## **Reporting of Sampling Risk**

In performing the procedures, the auditor did not include a detailed inspection of every transaction. A random sample of cases was tested as required by 1 TAC §175.5(b). In consideration of the sampling error inherent in testing a sample of a population, a specific error rate cannot be reported; however, we can report the range within which we have calculated the error rate to fall.

## DETAILED PROCEDURES AND FINDINGS

1. *Obtain a population of all adjudicated cases in which the defendant does not pay in full within one (1) month of the date court costs, fees, and fines are assessed.*

Parker County (County) provided a list of defendants who accepted a payment plan or extension as a means to pay their court costs, fees, and fines assessed for the period of November 1, 2015 through December 31, 2015. The County provided a population of cases from each of the five (5) collection programs in the County.

2. *Select a randomly-generated, statistically-valid sample of cases to be tested.*

The County provided a list of 270 eligible cases. In addition, defendants that missed payments, as well as defendants who had a Capias Pro Fine warrant issued, were identified in the population of cases using the county's online case database. The population was then divided into two populations, cases where a payment was missed and/or a Capias Pro Fine warrant was issued, and cases where defendants met the payment terms.

3. *Obtain a completed survey, in a form prescribed by CIP Audit, from the jurisdiction.*

A completed survey was obtained from each collection program, and reviewed for information pertinent to the engagement. Survey responses were used to determine compliance in procedures 4 through 6 below.

4. *Evaluate the survey to determine if each local collection program has designated at least one (1) employee whose job description contains an essential job function of collection activities. Answers received will be verified during field work.*

All of the collection programs in the County have dedicated personnel which include collection as an essential job function in their job descriptions. While on-site, the auditors met, observed, and discussed the dedicated staff's collection responsibilities.

The County is compliant with this component.

5. *Evaluate the survey to determine if program staff members are monitoring defendants' compliance with the terms of their payment plans or extensions. Answers will be verified through testing of Defendant Communication components.*

The County Justice of the Peace collection programs use a function in the collection/case management software to create payment plans, and the monitoring of the payment plans is done through a combination of manual and electronic processes. The Community Supervision and Corrections Department (CSCD) collection program use their internal

Corrections Software and monthly visits with probation officers. This was confirmed to be the process while on-site during the engagement.

The County is compliant with this component.

- 6. Evaluate the survey to determine if the program has a component designed to improve collection of balances more than 60 days past due. Answers will be verified through testing of Defendant Communication components.*

Some of the Justice of the Peace courts issue Capias Pro Fine warrants for seriously delinquent cases. The courts that do not issue Capias warrants continue to work the cases by making phone calls, sending letters, and referring cases to the OMNI Program, or the court refers the cases to a third-party collection agency. This was confirmed to be the process while on-site during the engagement.

The County is compliant with this component.

- 7. Verify with CIP Technical Support and/or CIP Audit Financial Analyst(s) that the program is compliant with reporting requirements described in 1 TAC §175.4.*

Per the Regional Specialist, the County is current with reporting requirements based on the reporting activity documented in the OCA's CIP Court Collection Report software.

The County is compliant with this component.

- 8. Test samples generated in Procedure 2 (above) to determine if an application or contact information was obtained within one (1) month of the assessment date, and contains both contact and ability-to-pay information for the defendant.*

Of the 37 cases that were tested, no errors were noted. Taking into consideration the inherent sampling error, we are 90% confident that the error rate is no higher than 6.07%.

The County is compliant with this component.

- 9. Test samples generated in Procedure 2 (above) to determine if contact information obtained within the application was verified within five (5) days of obtaining the data.*

Of the 37 cases that were tested, no errors were noted. Taking into consideration the inherent sampling error, we are 90% confident that the error rate is no higher than 6.07%.

The County is compliant with this component.

10. *Test samples generated in Procedure 2 (above) to determine if local program or court staff conducted an interview with the defendant within 14 days of receiving the application.*

Of the 37 cases that were tested, no errors were noted. Taking into consideration the inherent sampling error, we are 90% confident that the error rate is no higher than 6.07%.

The County is compliant with this component.

11. *Test samples generated in Procedure 2 (above) to determine if the payment plans meet the Documentation, Payment Guidelines, and Time Requirements standards defined in TAC §175.3(c)(4).*

Of the 37 cases that were tested, no errors were noted. Taking into consideration the inherent sampling error, we are 90% confident that the error rate is no higher than 6.07%.

The County is compliant with this component.

12. *Test samples generated in Procedure 2 (above) to determine if telephone contact with the defendant within one (1) month of a missed payment was documented.*

Of the 40 cases that were tested, two (2) errors were noted. Taking into consideration the inherent sampling error, we are 90% confident that the error rate is no higher than 12.13%.

The County is compliant with this component.

13. *Test samples generated in Procedure 2 (above) to determine if a written delinquency notice was sent to the defendant within one (1) month of a missed payment.*

Of the 38 cases that were tested, three (3) errors were noted. Taking into consideration the inherent sampling error, we are 90% confident that the error rate is between 1.39% and 15.50%.

The County is compliant with this component.

14. *Test samples generated in Procedure 2 (above) to determine if another attempt of contact, either by phone or by mail, was made within one (1) month of the telephone contact or written delinquency notice, whichever is later, on any defendant in which a *capias pro fine* was sought.*

Due to the limited number of Capias Pro Fine warrants issued, this component was not tested.

15. *Make a determination, based on results of the testing in Procedures 5 – 14 (above), as to whether the jurisdiction is compliant with Article 103.0033 of the Code of Criminal Procedure and 1 TAC §175.3 based on the criteria defined in 1 TAC §175.5(c).*

Parker County is compliant with Article 103.0033 of the Code of Criminal Procedure and 1 TAC §175.3. The County complied with all four (4) of the Operational Components. The County was compliant with six (6) of the Defendant Communication Components, and was not tested on the second contact requirement.

## **APPENDICES**

## OBJECTIVE, SCOPE, AND METHODOLOGY

### Objective

The CIP Audit Department of the Office of Court Administration applied procedures, which the CIP Technical Support Department (client) and Parker County (responsible party) have agreed-upon, to determine if the County's collection program is compliant with Article 103.0033 of the Code of Criminal Procedure and 1 TAC §175.3.

### Scope

This compliance engagement covers cases for which court costs, fees, and fines were assessed during the period of November 1, 2015 through December 31, 2015, but were not paid at the time of assessment. Cases were tested beyond the audit period to determine compliance with all components of the collection program. All cases that included court costs, fees, and fines that totaled \$10.00 or less were removed from testing.

### Methodology

Performed the procedures outlined in the Detailed Procedures and Findings section of this report to test records to enable us to issue a report of findings as to whether the County has complied, in all material respects, with the compliance criteria described in Article 103.0033 of the Code of Criminal Procedure and 1 TAC §175.3.

In performing the procedures, the 'tests' the auditor performed included tracing source documentation provided by the County to ensure the collection process met the terms of the criteria listed. Source documents include, but are not limited to, court dockets, applications for a payment plan, communication records, capias pro fine records, and payment records.

### Criteria Used

Code of Criminal Procedure, Article 103.0033  
Texas Administrative Code, Title 1, §175.3

### Team Members

David Cueva, CFE; Interim Audit Manager  
Amanda Price, CFE; Auditor

**REPORT DISTRIBUTION**

The Honorable Jerry D. Buckner  
County Court at Law 1  
Parker County  
1112 Santa Fe  
Weatherford, TX 76086

The Honorable Wayne Hayes  
Justice of the Peace, Precinct 1  
Parker County  
1020 E. Highway 199  
Springtown, TX 76082

The Honorable Dusty Vinson  
Justice of the Peace, Precinct 3  
Parker County  
1112 Santa Fe  
Weatherford, TX 76086

Mr. Mike Rhoten  
County Auditor  
Parker County  
1112 Santa Fe  
Weatherford, TX 76086

Ms. Brandy Bissland  
Office Manager  
Parker County  
1 Courthouse Square  
Weatherford, Texas 76086

Ms. Lei Holder  
Collections Clerk  
Parker County  
1020 E. Highway 199  
Springtown, Texas 76082

Ms. CJ Finch  
Collections Clerk  
Parker County  
207 Fort Worth Highway  
Weatherford, Texas 76086

The Honorable Graham Quisenberry  
415<sup>th</sup> District Court  
Parker County  
117 Fort Worth Hwy  
Weatherford, TX 76086

The Honorable Kelly Green  
Justice of the Peace, Precinct 2  
Parker County  
207 Fort Worth Hwy  
Weatherford, TX 76086

The Honorable Kirk Martin  
Justice of the Peace, Precinct 4  
Parker County  
5189 E. 1-20 Service Rd.  
Willow Park, TX 76087

Mr. Joel Kertok  
Project Coordinator  
Parker County  
1 Courthouse Square  
Weatherford, Texas 76086

Mr. Michael Stack  
Director  
Parker County  
1675 Fort Worth Hwy  
Weatherford, TX 76086

Ms. Cynthia Hale  
Court Coordinator  
Parker County  
207 Fort Worth Highway  
Weatherford, Texas 76086

Ms. Diana Cole  
Court Coordinator  
Parker County  
112 Santa Fe  
Weatherford, Texas 76086

Ms. Viana Munoz  
Collections Clerk  
Parker County  
112 Santa Fe  
Weatherford, Texas 76086

Mr. David Slayton  
Administrative Director  
Office of Court Administration  
205 W. 14<sup>th</sup> Street, Suite 600  
Austin, Texas 78711-2066

Ms. Jennifer Henry  
Chief Financial Officer  
Office of Court Administration  
205 W. 14<sup>th</sup> Street, Suite 600  
Austin, Texas 78711-2066

Ms. Cynthia Montes  
Regional Collection Specialist  
Office of Court Administration  
110 W. Hickory Street, Ste. 226  
Denton, Texas 76201

Ms. Angie Hargrove  
Collections Clerk  
Parker County  
5189 E. 1-20 Service Rd.  
Willow Park, TX 76087

Mr. Scott Griffith  
Research and Court Services Division  
Office of Court Administration  
205 W. 14<sup>th</sup> Street, Suite 600  
Austin, Texas 78711-2066

Ms. Amanda Stites  
Court Services Manager  
Office of Court Administration  
205 W. 14<sup>th</sup> Street, Suite 600  
Austin, Texas 78711-2066