Office of Court Administration
Collection Improvement Program

**Independent Auditor's Report
on Data Verification**

**City of Midland
February 11, 2019**

DATA VERIFICATION RESULTS

Objective

To determine the City of Midland's (City) reporting accuracy on the reporting requirements enumerated in 1 TAC §175.4(c)(3) and (4) as authorized in Article 103.0033(j) of the Code of Criminal Procedure.

Audit Scope

The scope included reported Dollars Assessed and Dollars Collected of court cost, fees, and fines on any convictions or adjudicated cases during the same period of May 1, 2018 through June 30, 2018.

Methodology

The methodology used to complete this audit included:

- Gained an understanding of the reporting processes used by the City.
- Reviewed the City's summary reports used to complete the OCA's report.
- Reviewed case level detail reports that support the summary report totals.
- Conducted interviews with relevant program staff.
- While on-site reviewed and observed recurring monthly reporting procedures steps performed.
- Randomly-generated a statistically-valid sample of cases.
- Auditor tested eligible cases to determine the jurisdiction's reporting accuracy.

Procedure Control Observations

Testing revealed that several overpayments were received from defendants. Program staff stated that the Court's policy for overpayments under a one dollar threshold amount does not warrant the expense to refund those funds. As a control measure and procedure the court accounts for all payments, creates a record in the court's software, reports and turns over to the City's accounting department overpayment amounts. Testing also revealed that there are no procedures to identify, count and report (6)(A) cases as required in 1 TAC §175.4(c)(2). See the (6)(A) case discussion in the Procedure Controls Observations & Recommendations section within this report.

DATA VERIFICAION RESULTS

	ASSESSMENT	NUMBER OF CASES REVIEWED	NUMBER OF ERRORS	COMPLIANCE RATING
Test On	**Dollars Assessed**	**32**	**0**	**Verified**
Test On	**Dollars Collected**	**32**	**0**	**Verified**

Verification Measure Categories:

- *Verified:* The component dollars reported is consistently accurate within plus or minus 10% of supporting data or documentation provided to the report submitted.
- *Verified with Qualifications:* The component dollars reported is not accurate within plus or minus 10% of supporting data or documentation provided to the report submitted. Or the span of data or documentation provided is less than ideal to follow the calculation methodology used and to recreate the dollar amounts reported.
- *Factors Prevented Verification:* When supporting data or documentation is not available or there is no performance measure or calculation methodology defined, and the correct measurable result cannot be determined.
- *Inaccurate:* The component reported is not within 80% of actual performance.
- *Did Not Report Applicable Data:* The program did not/has not reported final data for review for the component(s).