



**TEXAS INDIGENT DEFENSE  
COMMISSION**

**Limited Scope Fiscal Desk Review  
Report**

**Hopkins County, Texas**

**FY 2018 Indigent Defense Expenses**

**Final Report**

**October 30, 2019**

## Limited Scope Fiscal Desk Review Report

<b>County Name:</b> Hopkins County		
<b>County Judge:</b> Judge Newsom		<b>Date of Report:</b> 10/30/2019
<b>County Auditor:</b> Shannah Walker		<b>Fiscal Year under review:</b> FY 2018
<b>Contact Name:</b> Shannah Walker	<b>Contact Title:</b> County Auditor	<b>Contact Phone Number:</b> 903 438-4010
<b>TIDC Fiscal Analyst:</b> Debra Stewart		<b>TIDC Phone Number:</b> 512 936-7561

### Statutory Directive

The Texas Indigent Defense Commission's (TIDC) 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 Hopkins 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 Hopkins County auditor's office; and
- The county's FY2018 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. Hopkins 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.

- **Amounts reported paid on the IDER were not supported by financial records.**

The general ledger of activities for the 8<sup>th</sup> District Court lists \$154,220.96 in expenditures, with one payment for an investigator and the remaining for attorney fees. The IDER listed \$156,619 as expenditures for the district court. The County provided a summary sheet of total payments to each attorney and investigator that supported the \$154,220.96 total general ledger expenditures. Upon comparing the amounts on the summary sheet to the IDER, the amounts listed on the summary sheets matched the amounts reported as felony or felony appeal amounts on the IDER. Per the County, six attorneys were listed with \$2,400 in fees for juvenile cases. These juvenile case amounts were reported in addition to summary amounts which were all listed at the felony level. It appears that these juvenile amounts were double-counted and should have been subtracted from the summary amount to determine the amount paid for adult felony level cases. The difference of \$2,400 appears to be over-reported. Additionally, TIDC calculated \$4,100 in juvenile cases, which is more than the \$2,400 reported by the County.

To accommodate the software in use by the County, the case numbers are provided under the heading of "Invoice #." The case numbers for juvenile cases begin with the letter "J." Also, the description area that usually lists the attorney name and defendant name lists the attorney name and "Juvenile," avoiding listing the juvenile respondent's name. This procedure allows for the juvenile cases to be identified and separated from the remaining felony and felony appeal cases.

- **Case counts reported on the IDER were not supported by payment records.**

If more than one case number is listed on the attorney fee voucher, a new line is entered on the general ledger with a notation of, for example, "X1, X2, X3" for each additional case the attorney handles for the defendant plus the additional case number. Therefore, each line of entry should represent a case paid by the County except for multiple payments for the same case number. The case count reported on the IDER appears to have been determined by counting vouchers instead of cases, thus underreporting the actual number of cases paid.

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### Recommendations

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.

Since the County records a separate line in the general ledger for each case number, the County could download the general ledger activity to an Excel spreadsheet, sort the data by case number, remove any duplicate payment for the same case, then total the number of lines of data to determine the number of cases paid for the year.

### County Response

#### **Hopkins County Action Plan**

*Beginning 10/1/2019 the county will be using a different account line on our ledger to pay juvenile cases out of so that they are not confused with other cases. We have gotten with our software company and have learned how we can download the ledger to an Excel spreadsheet, where we can sort the data by case number, and remove any duplicate cases. After cases are paid by accounts payable, I will be performing an audit and reconciliation of the data from the general ledger to the data entered on the spreadsheet to insure it is accurate. This should eliminate any issues in the future.*

**Contact person(s): *Shannah Aulsbrook, County Auditor***

**Completion date: *10/01/2019***