



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#123657

PAGE 1 OF 4

DATE: 10/04/2016

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE DISTRICT CLERK'S FELONY CIVIL SECTION**

***** CONSENT AGENDA *****

COMMISSIONERS COURT ACTION REQUESTED:

It is requested that the Commissioners Court receive and file the Auditor's Report of the District Clerk's Felony Civil Section.

BACKGROUND:

In accordance with Local Government Code, the Auditor's Office reviewed the fees assessed by the District Clerk's Felony Civil Section and performed selected test of controls over the bond forfeiture process for the nine (9) months ended June 30, 2016. As a result of the review, nothing came to the auditor's attention to indicate any material control weaknesses related to the processing and recording of receipts.

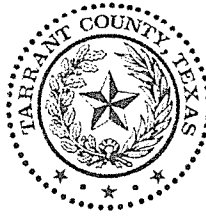
Attached is management's response.

FISCAL IMPACT:

There is no direct fiscal impact associated with this item.

SUBMITTED BY: Auditor's Office

PREPARED BY: S. Renee Tidwell
APPROVED BY:



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TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506
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September 20, 2016

The Honorable Thomas Wilder, District Clerk
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

RE: Auditor's Report – District Clerk, Felony Civil Section

SUMMARY

In accordance with Local Government Code, we reviewed the various fees assessed by the District Clerk's Felony Civil Section and performed selected test of controls over the bond forfeiture process for the nine months ended June 30, 2016. As a result of our review, nothing came to our attention to indicate any material control weaknesses related to the processing and recording of receipts.

BACKGROUND

Both the District Clerk's Office and the Criminal District Attorney's Office have certain responsibilities related to the bond forfeiture process. The District Clerk has a ministerial role with regard to bond forfeitures. Other responsibilities of the Felony Civil Section include accepting petitions and payments for certain post-conviction matters (e.g., Expunctions, Nondisclosures). During our review period, staff collected approximately \$700,511 of which \$385,483 specifically related to the bond forfeiture process.

When a defendant posts bond for release from jail, he or she agrees to certain conditions including an appearance in court. The failure to perform any of the conditions on the bond causes the court to declare forfeiture of the bond. The judge enters a "NISI judgment." A NISI judgment will be made final unless good cause is shown as to why the defendant did not appear in court. Although bond forfeiture is considered a criminal case, the bond forfeiture proceedings are governed by the rules for civil lawsuits. Upon notification from the Criminal District Attorney, the District Clerk's Felony Civil Section staff prepares the court order paperwork that specifies the amount of forfeiture, court costs and sends the final judgment to the judge for signature.

CLOSING REMARKS

We appreciate the cooperation of the District Clerk's staff during our audit. If you have any questions, please do not hesitate to call.

Sincerely,



S. Renee Tidwell, CPA
County Auditor

Attachment: Management's response

Distribution: Doug Gowin, Operations Manager
Alisia Morris, Criminal Manager

Audit Team: Kim Buchanan, Audit Manager
Maki Ogata, Senior Internal Auditor



**TARRANT COUNTY
DISTRICT CLERK**

Thomas A. Wilder
District Clerk

September 21, 2016

Renee Tidwell
County Auditor
100 E Weatherford Street
Fort Worth, Texas 76196

Ms. Tidwell:

I want to express my appreciation for the cooperative spirit in which your staff conducted the recent audit of my Bond Forfeiture section. While I am satisfied with the audit results, I am equally pleased that a complete and thorough review was conducted.

Your audit team, working together with our Criminal Management and IT staff, are to be commended for a job well done.

Sincerely,

Thomas A Wilder