

**Travis County Clerk  
Civil and Criminal Bond Examination  
#16-06  
July 17, 2016**

Historic Travis County Courthouse  
1000 Guadalupe Street



TRAVIS COUNTY  
AUDITOR'S OFFICE

NICKI RILEY, CPA  
COUNTY AUDITOR



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To: Dana DeBeauvoir  
Travis County Clerk

From: Nicki Riley, CPA  
Travis County Auditor

Date: July 17, 2016

Subject: County Clerk Criminal and Civil Bond Review

Scheduled as part of our statutory requirements, the Risk Evaluation and Consulting (REC) Division of the Travis County Auditor's Office has completed an examination of the Invested Trusts accounts managed by the County Clerk's Office. We conducted our examination in accordance with the applicable statutes governing the County Auditor's Office and those relating to County financial and accounting protocols. As a result of our examination, we are providing this report on our findings and recommendations.

## **BACKGROUND**

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During the progression of some civil cases, a party to the case may be required to deposit funds with the clerk of the court. In a criminal case, a defendant may be required to post a bond when released from custody in order to help ensure that the defendant returns for their applicable court dates. These bonds may be personal, cash, or surety. In the case of cash bonds, the defendant deposits funds with the clerk of the court in accordance with the bond requirements set by the applicable judge.

For both civil and criminal bonds, the clerk is responsible for tracking and securing these funds until a judicial order directs the clerk to disburse the funds to the appropriate party. These bonds are tracked in both the accounting and court records; in the former, the bond is accounted for as a liability of the clerk.

## **SCOPE OF EXAMINATION**

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This examination included an assessment of the adequacy and effectiveness of the overall system of financial controls in place for the County Clerk's 682 civil bonds totaling \$3,790,787.70 and 1,319 criminal cash bonds totaling \$1,660,343.71 on hand as of November 30, 2015. We sampled 72 civil bonds totaling \$2,741,135.20 and 72 criminal bonds totaling \$168,250.

## **EXAMINATION METHODOLOGY**

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Our work was based on applying sampling procedures to office records and on verbal and written representations from County Clerk's Office personnel. Sampling relates to examining, on a test basis, evidence supporting the amounts and disclosures in the financial records and statements. The use of sampling techniques would not necessarily disclose all material weaknesses or misstatements in the County Clerk's financial statements, financial records, and internal controls. In regards to the written and verbal representations made by this office, unless otherwise noted in this report, the County Clerk's Office management maintains that the assertions we relied upon in the examination were correct to the best of their knowledge.

## **SUMMARY OF FINDINGS & RECOMMENDATIONS**

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Based upon our examination, we noted no material misstatements or internal control weaknesses in the accounting protocols for invested trust accounts.

## **CLOSING**

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This report is intended solely for the information and use of your office and the Commissioners Court. We greatly appreciate the cooperation and assistance received from the management and staff of the County Clerk's Office during this examination. Please contact us if you have any questions or concerns regarding this report.

## **EXAMINATION TEAM**

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David Jungerman, Senior Auditor  
Jennifer Bodiker, Staff Auditor



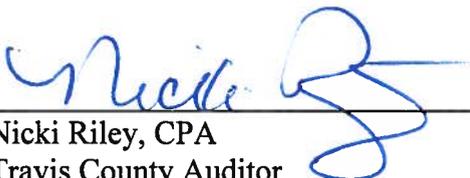
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David Jungerman, CIA  
Chief Assistant County Auditor I – Risk Evaluation  
& Consulting Division



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Patti Smith, CPA  
First Assistant County Auditor



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Nicki Riley, CPA  
Travis County Auditor

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Examination File