

Upshur County Auditor
P.O. Box 730
Gilmer, TX 75644
(903) 843-4001
(903) 843-4818 fax



Brandy Lee
County Auditor

Linda Sikes
Assistant Auditor

Greg Dodson
Assistant Auditor

**Audit report on JP1 Civil Case collections
October 1, 2016 through June 30, 2017**

Introduction

Justice Court civil fees should be collected as follows:

On the filing of a new case:

CFF	Civil filing fee	\$25
JPEFF	Justice Court e-filing fee	\$10
IND	Indigent services filing fee	\$6
SF	Service fee	<u>\$100</u>
Total		\$141

On issuance of a writ:

WRIT.	Writ issuance fee	\$5
SFWRT	Service fee on writ	<u>\$125</u>
Total		\$130

On issuance of abstract of judgment

ABST	Abstract issuance fee	<u>\$5</u>
Total		\$5

LOCAL GOVERNMENT CODE SUBCHAPTER E. FEES OF JUSTICE OF THE PEACE

Sec. 118.121. FEE SCHEDULE. A justice of the peace shall collect the following fees for services rendered to any person:

- (1) Services rendered before judgment (Sec. 118.122):
 - (A) Justice court \$25.00
 - (B) Small claims court \$25.00
- (2) Services rendered after judgment (Sec. 118.123):
 - (A) Transcript \$10.00
 - (B) Abstract of judgment \$5.00
 - (C) Execution, order of sale, writ of restitution, or other writ or process \$5.00 per page

FILED
TERRY ROSS
COUNTY CLERK
2017 AUG 31 AM 10:25
UPSHUR COUNTY, TX.
BY _____
DEPUTY

Observations

Collections on civil cases in Justice Court Pct. 1 from October 1, 2016 through June 30, 2017 were reviewed to determine whether civil fees were being recorded properly. The distribution summary reflected the following:

JP1 Distribution Summary 10/01/2016 TO 06/30/2017

<u>Code</u>	<u>Description</u>	<u>GL Acct</u>	<u>Amount</u>
ABST	ABSTRACT FEE	100-350-3510	\$ 40.00
CFF	CIVIL FILING FEES	100-350-3510	\$ 3,975.00
WRIT	WRIT-COUNTY CLERK'S FEE	100-350-3510	\$ 130.00
WRIT.	WRIT. - ISSUANCE	100-350-3510	\$ 705.00
	SUBTOTAL	100-350-3510	\$ 4,850.00
SF	SERVICE FEE	100-350-3515	\$ 5,500.00
SFWRT	WRIT SERVICE FEE	100-350-3515	\$ 500.00
	SUBTOTAL	100-350-3515	\$ 6,000.00
MISC	MISCELLANEOUS	100-380-3820	\$ 11.00
IND	INDIGENT SERVICE FEE \$6	700-21105	\$ 948.00
JPEFF	EFILING FEE (HB2302) \$10	700-21300	\$ 1,580.00
	TOTAL CIVIL/MISC COLLECTED		\$ 13,389.00

Conclusions

Upon reviewing the detail collections of each fee code, I determined that some of the codes were being used incorrectly, resulting in funds being applied to the wrong line item in the county's budget.

The amount collected for writ issuance was disproportionate to the amount collected for writ service fees. The writ issuance should always be \$5. Based on the amounts listed on the distribution summary, there would have been 141 writs issued, but only 4 served by the Constable. I discovered that there were 5 cases that reflected \$130 collected for the writ issuance fee, instead of the usual \$5. The additional \$125 on these 5 cases were service fees on these writs, which should have been recorded as SFWRT fees, and booked to the Constable's revenue account.

There were also \$30 in writ issuance fees which were actually abstract issuance fees. Though these codes are associated with the same GL account, the correct fee code should be used.

The writ county clerk's fee is an old fee code which has since been deactivated.

The proportion of service fees to filing fees indicate that approximately 65% of cases are served by private process servers.

The civil filing fees, indigent service fees, and e-filing fees all appear to have been recorded correctly. The fees indicate that 158 civil cases were filed in Justice Court Precinct 1 during this time period.

The Corrected column in the table below shows the fees as they should have been collected.

<u>Code</u>	<u>Description</u>	<u>GL Acct</u>	<u>Received</u>	<u>Corrected</u>	<u>Count</u>
ABST	ABSTRACT FEE	100-350-3510	\$ 40.00	\$ 70.00	14
CFE	CIVIL FILING FEES	100-350-3510	\$ 3,975.00	\$ 3,975.00	159
WRIT	WRIT-COUNTY CLERK'S FEE	100-350-3510	\$ 130.00	\$ -	
WRIT.	WRIT - ISSUANCE	100-350-3510	\$ 705.00	\$ 55.00	11
	SUBTOTAL	100-350-3510	\$ 4,850.00	\$ 4,100.00	
SF	SERVICE FEE	100-350-3515	\$ 5,500.00	\$ 5,500.00	55
SFWRT	WRIT SERVICE FEE	100-350-3515	\$ 500.00	\$ 1,250.00	10
	SUBTOTAL	100-350-3515	\$ 6,000.00	\$ 6,750.00	
MISC	MISCELLANEOUS	100-380-3820	\$ 11.00	\$ 11.00	1
IND	INDIGENT SERVICE FEE \$6	700-21105	\$ 948.00	\$ 948.00	158
JPEFF	EFILING FEE (HB2302) \$10	700-21300	\$ 1,580.00	\$ 1,580.00	158
	TOTAL CIVIL/MISC COLLECTED		\$ 13,389.00	\$ 13,389.00	

Summary

The writ issuance fees and the service fees on writs are not being used correctly and consistently. A copy of this report, will be sent to Wyone Manes, Justice of the Peace Pct. 1. It is recommended that the clerk keeps this report handy to use as a reference when issuing receipts for civil actions.

All civil fee descriptions in the JP software which do not currently contain the amount will be amended to include the amount of each fee code.

The incorrect fee code usage resulted in a shortage to the Constable #1 fee revenue account in the County's budget. A journal entry will be posted to correct these fees.

Brandy Ree
7/18/17

Upshur County Auditor

P.O. Box 730
Gilmer, TX 75644
(903) 843-4001
(903) 843-4818 fax



Brandy Lee
County Auditor

Linda Sikes
Assistant Auditor

Greg Dodson
Assistant Auditor

**Audit report on JP2 Civil Case collections
October 1, 2016 through June 30, 2017**

Introduction

Justice Court civil fees should be collected as follows:

On the filing of a new case:

CFF	Civil filing fee	\$25
JPEFF	Justice Court e-filing fee	\$10
IND	Indigent services filing fee	\$6
SF	Service fee	<u>\$100</u>
Total		\$141

On issuance of a writ:

WRIT.	Writ issuance fee	\$5
SFWRT	Service fee on writ	<u>\$125</u>
Total		\$130

On issuance of abstract of judgment

ABST	Abstract issuance fee	<u>\$5</u>
Total		\$5

LOCAL GOVERNMENT CODE SUBCHAPTER E. FEES OF JUSTICE OF THE PEACE

Sec. 118.121. FEE SCHEDULE. A justice of the peace shall collect the following fees for services rendered to any person:

(1) Services rendered before judgment (Sec. 118.122):

- (A) Justice court \$25.00
- (B) Small claims court \$25.00

(2) Services rendered after judgment (Sec. 118.123):

- (A) Transcript \$10.00
- (B) Abstract of judgment \$5.00
- (C) Execution, order of sale, writ of restitution, or other writ or process \$5.00 per page

Observations

Collections on civil cases in Justice Court Pct. 2 from October 1, 2016 through June 30, 2017 were reviewed to determine whether civil fees were being recorded properly. The distribution summary reflected the following:

JP2 Distribution Summary 10/01/2016 TO 06/30/2017

<u>Code</u>	<u>Description</u>	<u>GL Acct</u>	<u>JP2</u>	<u>Cases</u>
ABST	ABSTRACT FEE \$5	100-350-3510	\$ 15.00	3
CFF	CIVIL FILING FEE \$25	100-350-3510	\$ 2,350.00	94
WRIT.	WRIT. - ISSUANCE	100-350-3510	\$ 15.00	3
SF	SERVICE FEE \$100	100-350-3516	\$ 3,100.00	26
SFWRT	WRIT SERVICE FEE	100-350-3516	\$ 375.00	3
JURY	JURY FEE	100-350-3507	\$ 5.00	1
MISC	MISCELLANEOUS	100-380-3820	\$ -	0
IND	INDIGENT SERVICE FEE	700-21105	\$ 564.00	94
JPEFF	EFILING FEE (HB2302) \$10	700-21300	\$ 940.00	94
TOTAL CIVIL/MISC COLLECTED			\$ 7,364.00	

The civil case summary indicates 96 cases filed during the period. Receipt activity shows filing fees collected on 94 cases. Statements of inability to pay costs were filed and approved by Judge Potter on the 2 cases with no fees collected. However, the affidavits do not have the signature of a notary, court clerk, or other officer authorized to give oaths.

Conclusions & Summary

The civil filing fees appear to have been recorded correctly. A copy of this report will be sent to Lyle Potter, Justice of the Peace Pct. 2.

Brandy Lee
8/14/17

Upshur County Auditor

P.O. Box 730
Gilmer, TX 75644
(903) 843-4001
(903) 843-4818 fax



Brandy Lee
County Auditor

Linda Sikes
Assistant Auditor

Greg Dodson
Assistant Auditor

**Audit report on JP3 Civil Case collections
October 1, 2016 through June 30, 2017**

Introduction

Justice Court civil fees should be collected as follows:

On the filing of a new case:

CFF	Civil filing fee	\$25
JPEFF	Justice Court e-filing fee	\$10
IND	Indigent services filing fee	\$6
SF	Service fee	<u>\$100</u>
Total		\$141

On issuance of a writ:

WRIT.	Writ issuance fee	\$5
SFWRT	Service fee on writ	<u>\$125</u>
Total		\$130

On issuance of abstract of judgment

ABST	Abstract issuance fee	<u>\$5</u>
Total		\$5

LOCAL GOVERNMENT CODE SUBCHAPTER E. FEES OF JUSTICE OF THE PEACE

Sec. 118.121. FEE SCHEDULE. A justice of the peace shall collect the following fees for services rendered to any person:

(1) Services rendered before judgment (Sec. 118.122):

- (A) Justice court \$25.00
- (B) Small claims court \$25.00

(2) Services rendered after judgment (Sec. 118.123):

- (A) Transcript \$10.00
- (B) Abstract of judgment \$5.00
- (C) Execution, order of sale, writ of restitution, or other writ or process \$5.00 per page

Observations

Collections on civil cases in Justice Court Pct. 3 from October 1, 2016 through June 30, 2017 were reviewed to determine whether civil fees were being recorded properly. The distribution summary reflected the following:

JP3 Distribution Summary 10/01/2016 TO 06/30/2017

<u>Code</u>	<u>Description</u>	<u>GL Acct</u>	<u>JP3</u>	<u>Cases</u>
ABST	ABSTRACT FEE \$5	100-350-3510	\$ 35.00	7
CFF	CIVIL FILING FEE \$25	100-350-3510	\$ 1,800.00	72
WRIT.	WRIT. - ISSUANCE	100-350-3510	\$ 40.00	8
SF	SERVICE FEE \$100	100-350-3517	\$ 4,300.00	36
SFWRT	WRIT SERVICE FEE	100-350-3517	\$ 895.00	7
OVER	OVERPAYMENT	100-380-3820	\$ 5.00	1
IND	INDIGENT SERVICE FEE	700-21105	\$ 432.00	72
JPEFF	EFILING FEE (HB2302) \$10	700-21300	\$ 720.00	72

TOTAL CIVIL/MISC COLLECTED

The civil case summary indicates 72 cases filed during the period. Receipt activity shows filing fees were collected on all 72 cases.

Conclusions & Summary

The civil filing fees appear to have been recorded correctly. A copy of this report will be sent to Rhonda Welch, Justice of the Peace Pct. 3.

Brandyree
8/28/17

Upshur County Auditor

P.O. Box 730
Gilmer, TX 75644
(903) 843-4001
(903) 843-4818 fax



Brandy Lee
County Auditor

Linda Sikes
Assistant Auditor

Greg Dodson
Assistant Auditor

**Audit report on JP4 Civil Case collections
October 1, 2016 through June 30, 2017**

Introduction

Justice Court civil fees should be collected as follows:

On the filing of a new case:

CFF	Civil filing fee	\$25
JPEFF	Justice Court e-filing fee	\$10
IND	Indigent services filing fee	\$6
SF	Service fee	<u>\$100</u>
Total		\$141

On issuance of a writ:

WRIT.	Writ issuance fee	\$5
SFWRT	Service fee on writ	<u>\$125</u>
Total		\$130

On issuance of abstract of judgment

ABST	Abstract issuance fee	<u>\$5</u>
Total		\$5

LOCAL GOVERNMENT CODE SUBCHAPTER E. FEES OF JUSTICE OF THE PEACE

Sec. 118.121. FEE SCHEDULE. A justice of the peace shall collect the following fees for services rendered to any person:

(1) Services rendered before judgment (Sec. 118.122):

- (A) Justice court \$25.00
- (B) Small claims court \$25.00

(2) Services rendered after judgment (Sec. 118.123):

- (A) Transcript \$10.00
- (B) Abstract of judgment \$5.00
- (C) Execution, order of sale, writ of restitution, or other writ or process \$5.00 per page

Observations

Collections on civil cases in Justice Court Pct. 4 from October 1, 2016 through June 30, 2017 were reviewed to determine whether civil fees were being recorded properly. The distribution summary reflected the following:

JP4 Distribution Summary 10/01/2016 TO 06/30/2017

<u>Code</u>	<u>Description</u>	<u>GL Acct</u>	<u>JP4</u>	<u>Count</u>
ABST	ABSTRACT FEE \$5	100-350-3510	\$ 10.00	2
CFF	CIVIL FILING FEE \$25	100-350-3510	\$ 2,075.00	83
WRIT.	WRIT. - ISSUANCE	100-350-3510	\$ 15.00	3
SF	SERVICE FEE \$100	100-350-3518	\$ 2,700.00	24
SFWRT	WRIT SERVICE FEE	100-350-3518	\$ 375.00	3
IND	INDIGENT SERVICE FEE	700-21105	\$ 498.00	83
JPEFF	EFILING FEE (HB2302) \$10	700-21300	\$ 830.00	83
TOTAL CIVIL/MISC COLLECTED			\$ 6,503.00	

The civil case summary indicates 85 cases filed during the period. Receipt activity shows filing fees were collected on 83 cases. One case without fees collected was entered in error. The other was a petition for an occupational license where the petitioner did not have his paperwork in order. The case was entered in the system but the petitioner never returned to file his documents. The case should be closed in the system.

Conclusions & Summary

The civil filing fees appear to have been recorded correctly. A copy of this report will be sent to Rebecca Skinner, Justice of the Peace Pct. 4.

Brandyree
8/28/17

FILED
TERRI ROSS
COUNTY CLERK
2017 AUG 31 AM 10:25
UPSHUR COUNTY, TX.
BY *[Signature]*
DEPUTY