



# City of San Antonio

## Agenda Memorandum

**File Number:**  
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**Agenda Item Number:** 6

**Agenda Date:** June 3, 2022

**In Control:** Audit and Accountability Committee Meeting

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**DEPARTMENT:** Office of the City Auditor

**DEPARTMENT HEAD:** Kevin Barthold

**COUNCIL DISTRICTS IMPACTED:** Citywide

**SUBJECT:**

Acceptance of the Office of the City Auditor Report AU22-031 of the Municipal Court State Required Reporting

**SUMMARY:**

Determine if the Municipal Court is accurately reporting financial and statistical data to external agencies.

**BACKGROUND INFORMATION:**

**Background**

The San Antonio Municipal Court operates as the judicial branch of the City of San Antonio and is responsible for adjudicating state law criminal fine-only offenses and city ordinance violations. The Municipal Court reports directly to the Mayor and City Council but operates administratively under the guidance of City management and related administrative directives.

The Municipal Court is required to remit various State fines and court costs. It submits the

following reports to the Texas Comptroller's Office of Public Accounts (Comptroller): State Criminal Costs and Fees City Quarterly Report, Texas Excess Motor Carrier Fines and Costs of Enforcement annual reports, and Child Safety Seat and Seat Belt Violation Fines annual report.

Additionally, the City may retain 10 percent of the money collected from State criminal costs and fees if the funds collected are reported and remitted timely. If not reported timely, the retainer is forfeited and submitted to the State.

The Municipal Court is also required to submit statistical information of court activity. The Texas Administrative Code (TAC) requires submission of court activity reports each month to the Office of Court Administration (OCA). Additionally, the Texas Transportation Code (TTC) requires the Municipal Court to submit weekly reports of convictions involving a moving vehicle to the Texas Department of Public Safety (TxDPS).

For fiscal year 2021, the Municipal Court recorded \$7 million in fines and fees and remitted \$4.3 million in State criminal costs and fees.

### **Scope & Methodology**

The audit scope included the statistical and financial reporting processes for FY 2021.

We sampled weekly conviction reports to determine if they had been submitted accurately and timely to TxDPS. We reviewed court activity reports to determine if they were capturing all required information and were submitted by the required deadline to the OCA. We selected quarterly State Criminal Costs and Fees reports along with a sample of daily Incode reconciliations to determine if all costs and fees agreed with SAP and had been submitted to the Comptroller by the due date. Finally, we reviewed the Texas Excess Motor Carrier Fines and Costs of Enforcement and the Child Safety and Seat Belt Violation Fines annual reports to determine if they had been submitted accurately and by the annual deadline.

### **Conclusion**

The Municipal Court is accurately preparing and submitting all required State reports and we make no recommendations.

### **ISSUE:**

This item is for briefing only.

### **FISCAL IMPACT:**

This item is for briefing only.

### **ALTERNATIVES:**

This item is for briefing only.

### **RECOMMENDATION:**

Staff recommends acceptance of this audit.