

**COMMISSIONERS' COURT  
MATAGORDA COUNTY, TEXAS**

For Agenda of: July 29, 2024

Originating Dept. Auditor's Office

Date Submitted: April 25, 2024

Reviewed By:  
County Auditor: *Kristen Kubecka*, Kristen Kubecka  
County Attorney: \_\_\_\_\_

SUBJECT: Consideration and possible action to accept the 2024 2nd Quarter and Internal Review.

Actions Required:

County Policy:

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Summary Statement

Recommended Action

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Expenditure Required: \$ _____	Amount Budgeted: \$ _____	Appropriation Required: \$ _____
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# MATAGORDA COUNTY

## INTERNAL REVIEW REPORTS



### DISTRIBUTION:

Commissioners Court  
Judge Denise Fortenberry, 130<sup>th</sup> District Court  
Judge Ben Hardin, 23<sup>rd</sup> District Court  
County Clerk

Kristen E. Kubecka, County Auditor  
Layne Lucas, Internal Auditor



MATAGORDA COUNTY  
SECOND QUARTER 2024 REPORTS AND AUDITS

INDEX

County Clerk

District Clerk

Justice of the Peace 1

Justice of the Peace 2

Justice of the Peace 3

Justice of the Peace 4

Justice of the Peace 6

Juvenile Probation

Sheriff Office



**County Clerk**



**KRISTEN E. KUBECKA**  
**COUNTY AUDITOR**  
MATAGORDA COUNTY  
2200 SEVENTH STREET, ROOM 208  
BAY CITY, TEXAS 77414

LAYNE LUCAS  
INTERNAL AUDITOR

TELEPHONE  
(979)-241-0124

July 29, 2024

Stephanie Wurtz  
Matagorda County Clerk

Re: 2<sup>ND</sup> Quarter 2024 Reports

Dear Stephanie:

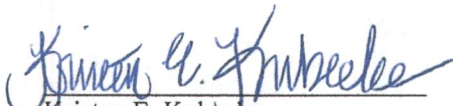
I have reviewed the Cash Bonds held by your office. The balance as of June 30, 2024 is \$33,320.13. Of this balance, \$31,320.13 is from 2010 through 2022, \$1,400 is from 2023 and \$600 is current. I have prepared charts comparing your quarter collections from 2021 through 2024.

2nd Qtr	2021	2022	2023	2024
Revenue	161,790.16	142,655.67	123,671.40	122,341.65
Due to Others	<u>16,704.61</u>	<u>17,548.32</u>	<u>10,424.03</u>	<u>10,879.51</u>
Total Collections	178,494.77	146,203.99	134,095.43	133,221.16

Should you have any questions do not hesitate to call.

Sincerely,

  
Layne Lucas  
Internal Auditor

  
Kristen E. Kubecka  
County Auditor

xc: Commissioners Court  
District Judges



**KRISTEN E. KUBECKA**  
**COUNTY AUDITOR**  
MATAGORDA COUNTY  
2200 SEVENTH STREET, ROOM 208  
BAY CITY, TEXAS 77414

LAYNE LUCAS  
INTERNAL AUDITOR

TELEPHONE  
(979)-241-0124

July 29, 2024

The Honorable Stephanie Wurtz  
Matagorda County Clerk  
1700 7<sup>th</sup> Street, Room 202  
Bay City, TX 77414

Re: CASH AUDIT

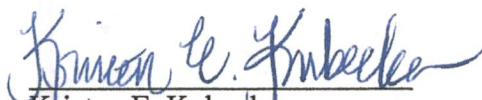
Dear Stephanie:

On Tuesday, June 25, 2024, I performed a cash audit in your office. The collection report for that day's collection was short by \$69.00. In further investigating the overage, it was determined that there were two checks that had not been entered so far for the day. They were being entered as we were leaving the office.

Should you have any questions do not hesitate to call.

Sincerely,

  
Layne Lucas  
Internal Auditor

  
Kristen E. Kubecka  
County Auditor

xc: Commissioners Court  
District Judges



**District Clerk**



**KRISTEN E. KUBECKA**  
**COUNTY AUDITOR**  
MATAGORDA COUNTY  
2200 SEVENTH STREET, ROOM 208  
BAY CITY, TEXAS 77414

LAYNE LUCAS  
INTERNAL AUDITOR

TELEPHONE  
(979)-241-0124

July 29, 2024

The Honorable Janice Hawthorne  
Matagorda County District Clerk

Re: 2<sup>nd</sup> Quarter 2024 Reports

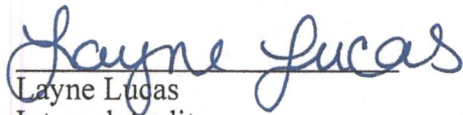
Dear Janice:

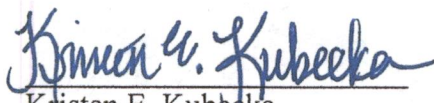
I have reviewed the District Clerk Reports for 2<sup>nd</sup> Quarter 2024. The Escrow Reserve balance as of June 30, 2024 is \$154,306.28. I have prepared a chart comparing the 2<sup>nd</sup> Quarter collections for 2021 through 2024.

2 <sup>nd</sup> Qtr.	2021	2022	2023	2024
Revenue	81,665.60	82,776.26	79,785.44	95,405.66
Due to Others	<u>51,517.67</u>	<u>70,038.25</u>	<u>28,846.50</u>	<u>34,473.30</u>
Total Collections	133,183.27	152,814.51	108,631.94	129,878.96

Should you have any questions do not hesitate to call.

Sincerely,

  
Layne Lucas  
Internal Auditor

  
Kristen E. Kubecka  
County Auditor

xc: Commissioners Court  
District Judges





**KRISTEN E. KUBECKA**  
**COUNTY AUDITOR**  
MATAGORDA COUNTY  
2200 SEVENTH STREET, ROOM 208  
BAY CITY, TEXAS 77414

LAYNE LUCAS  
INTERNAL AUDITOR

TELEPHONE  
(979)-241-0124

July 29, 2024

The Honorable Janice Hawthorne  
Matagorda County District Clerk

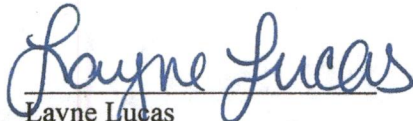
RE: CASH AUDIT

Dear Janice:

On Tuesday, June 25, 2024, I performed a cash audit in your office. The collection report for that day's collection agreed to the till balance and transaction report submitted.

Should you have any questions do not hesitate to call.

Sincerely,

  
Layne Lucas  
Internal Auditor

  
Kristen E. Kubecka  
County Auditor

xc: Commissioners Court  
District Judges



## **Justice of the Peace 1**



**KRISTEN E. KUBECKA**  
**COUNTY AUDITOR**  
 MATAGORDA COUNTY  
 2200 SEVENTH STREET, ROOM 208  
 BAY CITY, TEXAS 77414

LAYNE LUCAS  
 INTERNAL AUDITOR

TELEPHONE  
 (979)-241-0124

July 29, 2024

The Honorable Jason Sanders  
 Justice of the Peace Number One  
 1700 7th St., Room 201  
 Bay City, TX 77414

Re: 2<sup>ND</sup> Quarter 2024 Report

Dear Judge Sanders:

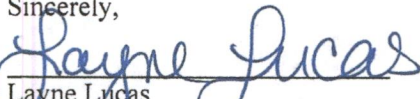
I have reviewed your reports for 2<sup>nd</sup> quarter of 2024 provided to this office. Receipt numbers issued during the quarter were 10676 through 10889.

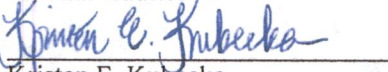
I have prepared charts comparing the quarter's collections for 2021 through 2024.

2 <sup>nd</sup> Quarter	2021	2022	2023	2024
Criminal Revenue	28,928.23	28,147.97	30,967.74	21,298.78
Criminal Due to Others	20,526.47	23,041.81	22,313.15	15,690.01
Civil Revenue	2,082.00	2,211.00	2,756.00	3,265.00
Civil Due to Others	<u>987.00</u>	<u>882.00</u>	<u>1,113.00</u>	<u>1,155.00</u>
Total Collections	52,523.70	54,282.78	57,149.89	41,408.799
OCA Filed Cases	236	315	234	207

Should you have any questions do not hesitate to call.

Sincerely,

  
 Layne Lucas  
 Internal Auditor

  
 Kristen E. Kubecka  
 County Auditor

xc: Commissioners Court  
 District Judges



**Kristen E. Kubecka**  
**COUNTY AUDITOR**  
MATAGORDA COUNTY  
2200 SEVENTH STREET, ROOM 208  
BAY CITY, TEXAS 77414

LAYNE LUCAS  
INTERNAL AUDITOR

TELEPHONE  
(979)-241-0124

July 29, 2024

The Honorable Jason Sanders  
Justice of the Peace Number One  
1700 7th St., Room 201  
Bay City, TX 77414

Re: CASH AUDIT

Dear Judge Sanders:

On Tuesday, June 25, 2024, Shelly Ryman and I performed a cash audit in your office. The collection report for that day's collection agreed to the till balance and transaction report submitted.

Should you have any questions do not hesitate to call.

Sincerely,

  
Layne Lucas  
Internal Auditor

  
Kristen E. Kubecka  
County Auditor

xc: Commissioners Court  
District Judges



## **Justice of the Peace 2**



**KRISTEN E. KUBECKA**  
**COUNTY AUDITOR**  
 MATAGORDA COUNTY  
 2200 SEVENTH STREET, ROOM 208  
 BAY CITY, TEXAS 77414

LAYNE LUCAS  
 INTERNAL AUDITOR

TELEPHONE  
 (979)-241-0124

July 29, 2024

The Honorable Suzanne Sullivan  
 Justice of the Peace Number Two  
 P.O. Box 656  
 Matagorda, Texas 77457-0656

RE: 2<sup>nd</sup> Quarter 2024 Report

Dear Judge Sullivan:

I have reviewed your reports for the 2<sup>nd</sup> quarter of 2024 provided to this office. Receipt numbers issued during the quarter were 07188 through 07324.

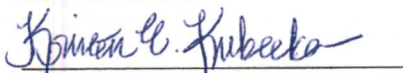
I have prepared a chart comparing the quarter's collections for 2021 through 2024.

2 <sup>nd</sup> Quarter	2021	2022	2023	2024
Criminal Revenue	7,733.10	13,979.23	22,301.92	6,313.42
Criminal Due to Others	8,260.37	11,555.97	17,357.23	9,652.91
Civil Revenue	2,295.00	2,588.40	3,845.00	4,715.00
Civil Due to Others	<u>840.00</u>	<u>988.00</u>	<u>1,196.00</u>	<u>1,326.00</u>
Total Collections	19,128.47	29,111.60	44,700.15	22,007.33
OCA File Cases	122	152	162	149 <del>X</del>

Should you have any questions do not hesitate to call.

Sincerely,

  
 Layne Lucas  
 Internal Auditor

  
 Kristen E. Kubecka  
 County Auditor

xc: Commissioners Court  
 District Judges



**Kristen E. Kubecka**  
**COUNTY AUDITOR**  
MATAGORDA COUNTY  
2200 SEVENTH STREET, ROOM 208  
BAY CITY, TEXAS 77414

LAYNE LUCAS  
INTERNAL AUDITOR

TELEPHONE  
(979)-241-0124

July 29, 2024

The Honorable Suzanne Sullivan  
Justice of the Peace Number Two  
2200 7<sup>th</sup> Street  
Bay City, Texas 77414

Re: CASH AUDIT

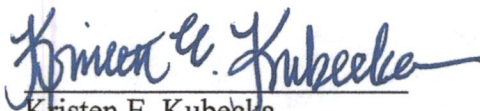
Dear Judge Sullivan:

On Tuesday, June 25, 2024, I was going to perform a cash audit in your office. I was not able to do so because the office was closed for the Clerks to attend training.

Should you have any questions do not hesitate to call.

Sincerely,

  
Layne Lucas  
Internal Auditor

  
Kristen E. Kubecka  
County Auditor

xc: Commissioners Court  
District Judges



## **Justice of the Peace 3**





**KRISTEN E. KUBECKA**  
**COUNTY AUDITOR**  
 MATAGORDA COUNTY  
 2200 SEVENTH STREET, ROOM 208  
 BAY CITY, TEXAS 77414

LAYNE LUCAS  
 INTERNAL AUDITOR

TELEPHONE  
 (979)-241-0124

July 29, 2024

The Honorable Amy Tapia  
 Justice of the Peace Number Three  
 405 Commerce St  
 Palacios, TX 77465

Re: 2<sup>nd</sup> Quarter 2024 Report

Dear Judge Tapia:

I have reviewed your reports for the 2<sup>nd</sup> quarter of 2024 provided to this office. Receipt numbers issued during the quarter were 04907 through 05017.

I have prepared charts comparing the quarter's collections for 2021 through 2024.

2nd Quarter	2021	2022	2023	2024
Criminal Revenue	3,986.58	4,025.29	2,487.60	1,326.75
Criminal Due to Others	4,511.45	8,459.31	6,364.00	4,735.15
Civil Revenue	2,946.54	3,565.00	3,000.00	5,735.00
Civil Due to Others	<u>945.00</u>	<u>910.00</u>	<u>1,014.00</u>	<u>1,378.00</u>
Total Collections	12,389.57	16,959.60	12,865.60	13,174.90
OCA Filed Cases	91	90	121	96

Should you have any questions do not hesitate to call.

Sincerely,

*Layne Lucas*

Layne Lucas  
 Internal Auditor

*Kristen E. Kubecka*

Kristen E. Kubecka  
 County Auditor

xc: Commissioners Court  
 District Judges



**Kristen E. Kubecka**  
**COUNTY AUDITOR**  
MATAGORDA COUNTY  
2200 SEVENTH STREET, ROOM 208  
BAY CITY, TEXAS 77414

LAYNE LUCAS  
INTERNAL AUDITOR

TELEPHONE  
(979)-241-0124

July 29, 2024

The Honorable Amy Tapia  
Justice of the Peace Number Three  
405 Commerce  
Palacios, TX 77465

Re: CASH AUDIT

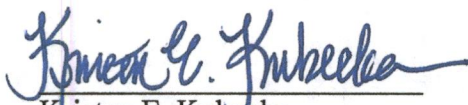
Dear Judge Tapia:

On Wednesday, June 26, 2024, Shelly Ryman and I performed a cash audit in your office. The collection report for that day's collection agreed to the till balance and transaction report submitted.

Should you have any questions do not hesitate to call.

Sincerely,

  
Layne Lucas  
Internal Auditor

  
Kristen E. Kubecka  
County Auditor

xc: Commissioners Court  
District Judges



## **Justice of the Peace 4**



**KRISTEN E. KUBECKA**  
**COUNTY AUDITOR**  
MATAGORDA COUNTY  
2200 SEVENTH STREET, ROOM 208  
BAY CITY, TEXAS 77414

LAYNE LUCAS  
INTERNAL AUDITOR

TELEPHONE  
(979)-241-0124

July 29, 2024

The Honorable Mark Finlay  
Justice of the Peace Number Four  
P.O. Box 508  
Markham, TX 77456-0508

Re: 2<sup>ND</sup> Quarter 2024 Report

Dear Judge Finlay:

I have reviewed your reports for the 2<sup>nd</sup> quarter of 2024 provided to this office. Receipt numbers issued during the quarter were 09759 through 10044.

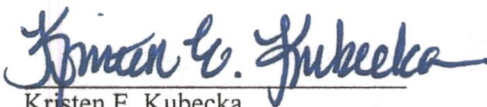
I have prepared charts comparing the quarter's collections for 2021 through 2024.

2 <sup>nd</sup> Quarter	2021	2022	2023	2024
Criminal Revenue	27,380.32	27,410.61	27,520.99	26,958.33
Criminal Due to Others	17,032.23	17,112.48	19,142.72	16,069.34
Civil Revenue	1,085.00	4,979.88	3,330.00	1,590.00
Civil Due to Others	<u>588.01</u>	<u>1,300.00</u>	<u>1,040.00</u>	<u>780.00</u>
Total Collections	46,085.56	50,802.97	51,033.71	45,397.67
OCA Filed Cases	168	392	813	306

Should you have any questions do not hesitate to call.

Sincerely,

  
Layne Lucas  
Internal Auditor

  
Kristen E. Kubecka  
County Auditor

xc: Commissioners Court  
District Judges



**KRISTEN E. KUBECKA**  
**COUNTY AUDITOR**  
MATAGORDA COUNTY  
2200 SEVENTH STREET, ROOM 208  
BAY CITY, TEXAS 77414

LAYNE LUCAS  
INTERNAL AUDITOR

TELEPHONE  
(979)-241-0124

July 29, 2024

The Honorable Mark Finlay  
Justice of the Peace Number Four  
P.O. Box 508  
Markham, TX 77456

Re: CASH AUDIT

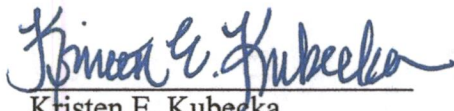
Dear Judge Finlay:

On Wednesday, June 26, 2024, Shelly Ryman and I performed a cash audit in your office. The collection report for that day's collection agreed to the till balance and transaction report submitted.

Should you have any questions do not hesitate to call.

Sincerely,

  
Layne Lucas  
Internal Auditor

  
Kristen E. Kubecka  
County Auditor

xc: Commissioners Court  
District Judges



**Justice of the Peace 6**



**KRISTEN E. KUBECKA**  
**COUNTY AUDITOR**  
MATAGORDA COUNTY  
2200 SEVENTH STREET, ROOM 208  
BAY CITY, TEXAS 77414

LAYNE LUCAS  
INTERNAL AUDITOR

TELEPHONE  
(979)-241-0124

July 29, 2024

The Honorable Jim Powell  
Justice of the Peace Number Six

Re: 2<sup>nd</sup> Quarter 2024 Report

Dear Judge Powell:

I have reviewed your reports for the 2<sup>nd</sup> quarter of 2024 provided to this office. Receipt numbers issued during the quarter were 01282 through 01304.

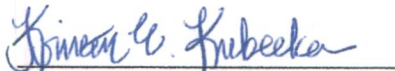
I have prepared charts comparing the 2<sup>nd</sup> quarter collections for 2021 through 2024.

2 <sup>nd</sup> Quarter	2021	2022	2023	2024
Criminal Revenue	7,527.61	3,149.17	4,129.78	1,969.62
Criminal Due to Others	1,617.69	3,242.23	2,519.54	1,400.77
Civil Revenue	200.00	400.00	250.00	50.00
Civil Due to Others	<u>168.00</u>	<u>260.00</u>	<u>177.00</u>	<u>78.00</u>
Total Collections	9,513.30	7,051.40	7,076.32	3,498.39
OCA Filed Cases	34	103	39	32

Should you have any questions do not hesitate to call.

Sincerely,

  
Layne Lucas  
Internal Auditor

  
Kristen E. Kubecka  
County Auditor

xc: Commissioners Court  
District Judges



**Kristen E. Kubecka**  
**COUNTY AUDITOR**  
MATAGORDA COUNTY  
2200 SEVENTH STREET, ROOM 208  
BAY CITY, TEXAS 77414

LAYNE LUCAS  
INTERNAL AUDITOR

TELEPHONE  
(979)-241-0124

July 29, 2024

The Honorable Jim Powell  
Justice of the Peace Number Six  
22001 FM 457  
Sargent, TX 77414

Re: CASH AUDIT

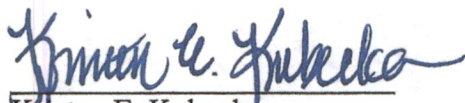
Dear Judge Powell:

On Wednesday, June 26, 2024, Shelly Ryman and I perform a cash audit in your office. The collection report for that day's collection agreed to the till balance and transaction report submitted.

Should you have any questions do not hesitate to call.

Sincerely,

  
Layne Lucas  
Internal Auditor

  
Kristen E. Kubecka  
County Auditor

xc: Commissioners Court  
District Judges





## Juvenile Probation



**KRISTEN E. KUBECKA**  
**COUNTY AUDITOR**  
MATAGORDA COUNTY  
2200 SEVENTH STREET, ROOM 208  
BAY CITY, TEXAS 77414-5095

LAYNE LUCAS  
INTERNAL AUDITOR

TELEPHONE  
(979)-241-0124

July 29, 2024

Daniella Nunez  
Chief Juvenile Probation  
2200 7<sup>th</sup> Street  
Bay City, TX 77414-2004

Re: 2<sup>ND</sup> Quarter 2024 Reports

Dear Daniella:

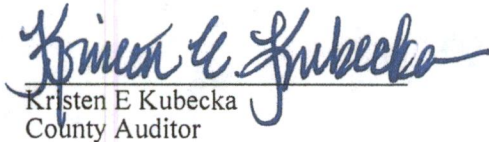
I have reviewed the collection reports for the 2<sup>nd</sup> quarter. The receipt numbers issued were 0000 through 0000. As of June 30, 2024 the book balance is \$0.00. This balance is due to individuals for restitution. I have prepared a chart comparing your collections for the 2<sup>nd</sup> quarter for years 2021 through 2024.

	<u>Probation Fees</u>	<u>Deferred Prosecution</u>	<u>Attorney Fees</u>	<u>Restitution Fees</u>	<u>Theft/Elect Monitoring</u>	<u>Total Collections</u>
2 <sup>nd</sup> Qtr 2021	200.00	0.00	0.00	0.00	0.00	200.00
2 <sup>nd</sup> Qtr 2022	310.00	0.00	55.00	0.00	0.00	365.00
2 <sup>nd</sup> Qtr 2023	115.00	95.00	0.00	0.00	0.00	210.00
2 <sup>nd</sup> Qtr 2024	0.00	0.00	0.00	0.00	0.00	0.00

Should you have any questions do not hesitate to call.

Sincerely,

  
Layne Lucas  
Internal Auditor

  
Kristen E Kubecka  
County Auditor

xc: Commissioners Court  
District Judges



**Sheriff**



**KRISTEN E. KUBECKA**  
**COUNTY AUDITOR**  
MATAGORDA COUNTY  
2200 SEVENTH STREET, ROOM 208  
BAY CITY, TEXAS 77414-5095

LAYNE LUCAS  
INTERNAL AUDITOR

TELEPHONE  
(979)-241-0124

July 29, 2024

Sheriff Skipper Osborne  
2323 Ave E  
Bay City, TX 77414

Re: 2<sup>ND</sup> Quarter 2024 Sheriff Commissary Account Report

Dear Sheriff Osborne:

I have reviewed the Commissary Sales report for the 2<sup>nd</sup> Quarter of 2024. As of June 30, 2024, the book balance after all transactions is \$166,682.99 I have prepared charts comparing the 2<sup>nd</sup> quarter activity for 2021 through 2024.

2nd Qtr	2021	2022	2023	2024
Sales to Inmates	3,301.50	4,051.67	3,232.21	4,163.68
Keefe Sales	10,269.76	14,471.29	12,774.06	11,072.17
Operating Supplies	(851.80)	(2,573.48)	(1,573.30)	(1,047.65)
Prisoner Clothing	(503.40)	(363.05)	(851.84)	(626.02)
Goods to Sale	(2,400.00)	(2,400.00)	(2,400.00)	(2,400.00)
Professional Services	(4,838.00)	(0.00)	(0.00)	(0.00)
Telephone	0.00	(0.00)	(0.00)	(0.00)
Inmate Supplies	(11,661.20)	(2,389.04)	(2,028.69)	(1,821.80)
Capital Outlay	<u>0.00</u>	<u>(0.00)</u>	<u>(0.00)</u>	<u>(0.00)</u>
Profit or (Loss)	(6,683.14)	10,797.39	9,152.44	9,340.38

Should you have any questions do not hesitate to call.

Sincerely,

Layne Lucas  
Internal Auditor

Kristen E Kubecka  
County Auditor

xc: Commissioners Court  
District Judges  
Captain Robert Thompson



**KRISTEN E. KUBECKA**  
**COUNTY AUDITOR**  
MATAGORDA COUNTY  
2200 SEVENTH STREET, ROOM 208  
BAY CITY, TEXAS 77414-5095

LAYNE LUCAS  
INTERNAL AUDITOR

TELEPHONE  
(979)-241-0124

July 29, 2024

Sheriff Skipper Osborne  
2323 Ave E  
Bay City, TX 77414

Re: 2<sup>ND</sup> Quarter 2024 Sheriff Inmate Trust Account Report

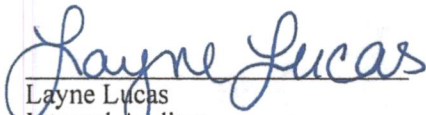
Dear Sheriff Osborne:

As of June 30, 2024, the ending book and due to inmates balance is \$76,928.45. I have prepared a chart below comparing the total cash receipts from inmates and total cash disbursements to inmates for 2021 through 2024.

2 <sup>nd</sup> Qtr	2021	2022	2023	2024
Receipts	74,994.66	70,112.97	62,382.02	61,440.49
Disbursements	(66,816.30)	(70,973.22)	(60,860.75)	(58,770.27)

Should you have any questions do not hesitate to call.

Sincerely,

  
Layne Lucas  
Internal Auditor

  
Kristen E Kubecka  
County Auditor

xc: Commissioners Court  
District Judges



**KRISTEN E. KUBECKA**  
**COUNTY AUDITOR**  
MATAGORDA COUNTY  
2200 SEVENTH STREET, ROOM 208  
BAY CITY, TEXAS 77414-5095

LAYNE LUCAS  
INTERNAL AUDITOR

TELEPHONE  
(979)-241-0124

July 29, 2024

Sheriff Skipper Osborne  
2323 Ave E  
Bay City, TX 77414

Re: 2<sup>ND</sup> Quarter 2024 Sheriff Restitution Account Report

Dear Sheriff Osborne:

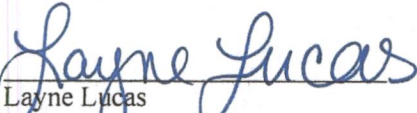
The Restitution book balance as of June 30, 2024 is \$151,448.70 The balance is made up of the following by subtracting \$151,338.78 currently being held, \$59.92 for interest earned, \$0.00 for tax sales leaving a \$50 imprest balance.


I have prepared charts comparing the 2nd quarter receipts and disbursements for 2021 through 2024 for your review.

2nd Qtr.	2021	2022	2023	2024
Cash Receipts	424,569.73	397,415.40	274,615.00	167,916.42
Cash Disbursements	(400,634.60)	(351,789.51)	(182,313.12)	(41,340.01)

Should you have any questions do not hesitate to call.

Sincerely,

  
Layne Lucas  
Internal Auditor

  
Kristen E. Kubecka  
County Auditor

xc: Commissioners Court  
District Judges