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November 12, 2025

Honorable Tanya Dimak
Justice of the Peace Pct. 3
Point Comfort, Texas 77978
RE: Amended Audit Report
Dear Judge Dimak:

I have completed an audit for your office records. The audit included an examination of reports, receipts and supporting documentation for the period of July 1, 2025 through September 30, 2025.
Following the initial issuance of the draft report. You provided a written rebuttal offering clarifications on several findings. After reviewing the additional documentation and any corrections, the Auditor's Office amended the report to reflect those clarifications. This final version represents the agreed-upon understanding of audit conditions as of November 12, 2025.

In sampling the fees charged and documentation on citations issued, the following exceptions were noted:

- Some citations were missing the \$15.00 Time Payment Reimbursement fee as stipulated in CCP 102.030. It states, "A person convicted of an offense shall pay a reimbursement fee of \$15 if the person pays any part of a fine, court cost, or restitution, or another reimbursement fee, on or after the 31st day after the date on which a judgement is entered assessing the fine, court cost, restitution, or other reimbursement fee."
- Certain citations are missing the mandatory Omni fee, which is required when an individual fails to appear or fails to remit payment. As stated in TC 706.006(a), "A person who fails to appear for a complaint or citation for an offense, shall be required to pay a reimbursement fee of \$10 for each complaint or citation reported to the department. TC 706.002(b), A person who fails to pay or satisfy a judgment ordering the payment of a fine and cost in the manner the court orders shall be required to pay a reimbursement fee of \$10."

Amendment- Subsequent to our discussion, the three citations were added to Omni. This item has been resolved, and no further action is required.

- One citation indicates that a compliance dismissal option was offered and the required proof was submitted several months after the defendant's initial court appearance. According to Transportation Code 502.475(c), "A court may dismiss a charge brought under Subsection (a)(3) if the defendant: (1) remedies the defect before the defendant's first court appearance." It is my suggestion to require them to remedy and show the proof before the court appearance.

Amendment- After our discussion, I reviewed the proof of registration that was submitted. Since the applicable statute does not specify a required timeframe for when proof must be provided, this item will not be considered a finding.

- During a recent review, I discovered that a citation arrest fee had been incorrectly coded to the Department of Public Safety instead of the Texas Parks and Wildlife Department.

Amendment- Following our email discussion, you mentioned that a work order would be submitted to LGS to address the coding error due to the prior system crossover.

I also contacted LGS to determine whether there was a way to correct all citations that were miscoded during the system changeover. ***They informed me that there is no universal fix and that each citation will need to be corrected individually as discrepancies are identified. LGS recommended reviewing each citation prior to payment to ensure that fees are accurately coded, as adjustments can still be made at that stage.***

If a payment has already been processed, I recommend noting the correct department on the Treasurer's report so that the corresponding payment can be properly allocated to the appropriate agency.

Included with this amended audit report are the rebuttal and all related communications.

Recommendations:

Following the completion of our year-end audit, the auditors raised concerns regarding the significant number of outstanding citations across all Justice of the Peace (JP) offices. They recommended that we develop potential solutions to help reduce the volume of unresolved cases.

After reviewing applicable statutes and available options, I recommend implementing the following measures:

1. Assessment of Additional Charges for Non-Compliance

When applicable, an additional charge may be assessed for Violation of Promise to Appear (VPTA) under Texas Transportation Code 543.009, or Failure to Appear (FTA) under Texas Penal Code 38.10.

These charges may be applied when a defendant fails to comply with a written promise to appear or fails to appear after being released on bond or citation. This provides an additional incentive for compliance and enhances the enforceability of citations.

2. Implementation of a Scofflaw Program

The Scofflaw Program, authorized under Texas Transportation Code 502.010(a-1), allows counties and municipalities to deny vehicle registration or renewal for individuals who have failed to appear or failed to pay fines and fees.

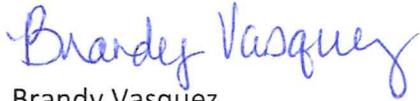
Participation in this program would require a contract between the JP offices and the County Tax Assessor-Collector's Office. Once established, this process would place a hold on vehicle registration renewals until the outstanding citation is resolved, serving as an effective compliance mechanism.

These initiatives, if adopted, would help reduce the number of outstanding citations, encourage timely resolution, and improve overall collection and compliance rates across JP offices.

After noting for the above, I found that nothing would lead me to conclude that your office is not operated in compliance with the "Standard Financial Management System for Texas Counties – Justice of Peace Manual" as issued by the Comptroller of Public Accounts of the State of Texas. It appears the balances and collections of your office for this period were, in all material respects, appropriately charged, collected, reported and remitted.

I immensely appreciate the cooperation provided to me by you and your staff during my review. If you have any questions concerning the audit, please do not hesitate to contact me at 361-553-4610.

Respectfully Submitted,



Brandy Vasquez
Assistant Auditor

Approved by:



Lucy Dio
County Auditor

cc:

Judge Stephen Williams
County Judge Vern Lyssy
County Commissioners
Sara Rodriguez, District Atty.
Arnold Hayden, Asst. District
Atty.
Auditor's File