

TYLER COUNTY COMMISSIONERS COURT
SPECIAL MEETING
December 8, 2011 ---- 2:00 p.m.

THE STATE OF TEXAS ON THIS THE 8th day of December, 2011 the
Commissioners' Court in and for Tyler County, Texas convened in a Special Meeting in the
Commissioners' Courtroom in Woodville, Texas. The following members of the Court present,
to wit:

JACQUES L. BLANCHETTE	COUNTY JUDGE, Presiding
MARTIN NASH	COMMISSIONER, PCT. #1
MIKE MARSHALL	COMMISSIONER, PCT. #3
JACK WALSTON	COMMISSIONER, PCT. #4
DEAN RIVERS	CHIEF DEPUTY COUNTY CLERK, EX OFFICIO

The following were absent: none thereby constituting a quorum. In addition to the above were:

JACKIE SKINNER	COUNTY AUDITOR
JOE SMITH	CRIMINAL DISTRICT ATTORNEY
LOU CLOY	ASST. CRIM. DISTRICT ATTORNEY

Joe Smith stated that three ESD boards are not willing to comply with an audit. This is needed to be done because these Emergency Service Districts collect tax money and therefore required by law to be accounted for as to how the money is spent. The county is about to spend a bunch of money because these ESDs will not comply with the requirement of the law. He suggested "cutting down" the amount of ESD boards in the county so that it will be easier to manage. If "wrong doing" is found he plans to prosecute and not "sweep under the rug".

The County Auditor stated the reason for a forensic audit is because a "set of books" ledgers are not available for a regular audit. Also, there is no inventory. The audit firms recommend the county to hire a forensic audit firm.

A motion was made by **Commissioner Marshall** to seek technical and legal assistance for ESD audits beyond the scope of the County Auditor's legal authority. **Commissioner Walston** seconded the motion.

An agenda will be posted for Monday to consider and approve hiring and contracting services for forensic audits for ESD boards and volunteer fire departments.

Joe Smith was of the opinion that the \$150 given to volunteer fire departments should be given to the ESD boards. Judge Blanchette felt that the \$150 was more of a donation to the fire departments, but would look at this during the next budget workshop. Mr. Smith felt the \$150 which is also tax money is being comingled with fundraiser and might be used for banquets, etc. Commissioner Hughes reported the County Auditor had told the fire departments to keep the \$150 separate.

There were no reports.

Executive session was not held.

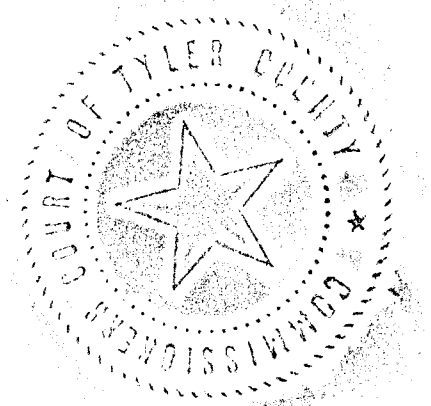
Commissioner Nash motioned and Commissioner Marshall seconded the meeting to be adjourned. All voted yes and none no.

THERE BEING NO FURTHER BUSINESS, THE MEETING ADJOURNED: 2:30 pm

I, Donece Gregory, County Clerk and ex officio member of the Tyler County Commissioners Court, do hereby certify to the fact that the above is a true and correct record of the Tyler County Commissioners Court session held on December 8, 2011.

Witness my hand and seal of office on this the 12th day of December, 2011.

Attest: 
Donece Gregory, County Clerk, Tyler County, Texas





Today, more than ever, you need to know the facts. Dishonesty and deception have become commonplace. Complex financial transactions and representations often mask the truth and are used to defraud or gain an unfair advantage. A unique blend of investigative and accounting skills is critical to obtaining the truth. At Weaver, our seasoned Forensic Accounting professionals have what it takes to get you the facts you need to make informed decisions.

Our team is backed by the technical and industry-specific knowledge of our professionals. We have the resources to address your litigation or internal investigative needs. And with the Weaver Forensic Accounting Team, your case is not relegated to inexperienced staff and then only subjected to a cursory review by the testifying expert. You get the A-Team.

Weaver's forensic accounting services tailor the scope of work to the complaint/issue by:

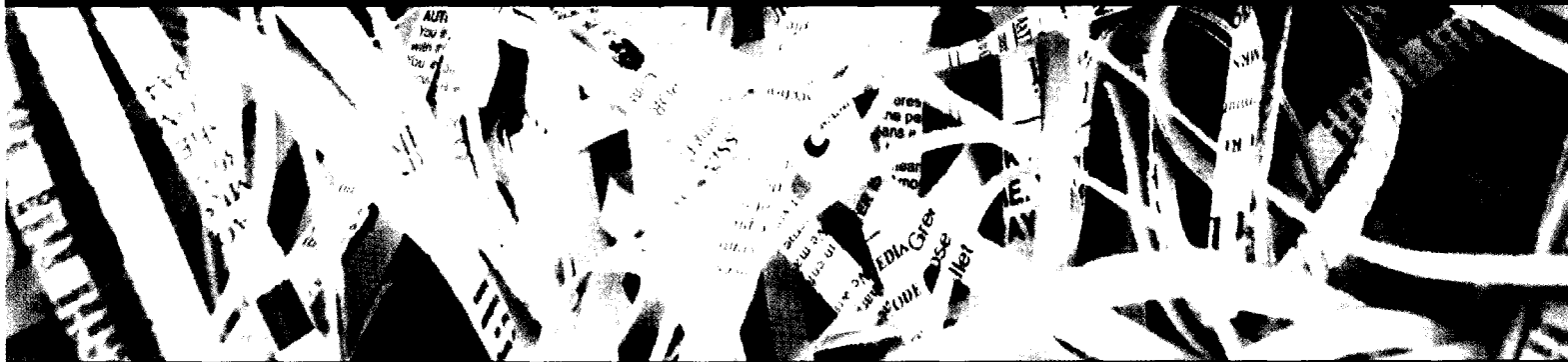
- Assisting counsel evaluate financial related claims or defenses
- Identifying and obtaining relevant discovery material and information
- Analyzing complex financial transactions and relationships
- Conducting computer assisted analysis of voluminous data
- Reconstructing missing or destroyed records
- Preparing comprehensive damage models
- Conducting internal investigations involving allegations of fraud, misconduct or noncompliance

Our forensic accounting services are a valuable resource for needs related to:

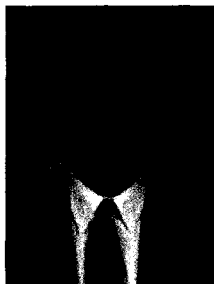
- Business litigation
- Receiverships
- Bankruptcy
- Asset tracing
- Securities litigation
- Corporate governance and compliance
- Healthcare fraud, abuse and non-compliance
- White collar crime

CONTACT Bill Brown, CPA, JD, CFF Partner Forensic Practice Leader 800.332.7952

weaver forensic accounting services



Our experience includes working with the FBI, State Medicaid Agency, the Resolution Trust Corporation, the Federal Savings and Loan Insurance Corporations, the investigation practice group of a national law firm, and other accounting firms.



WILLIAM D. BROWN CPA, JD, CFF Partner, Forensic Practice Leader 972.448.6966 Bill.Brown@weaverllp.com

A Certified Public Accountant, licensed attorney, and Certified in Financial Forensics. He is experienced in investigative accounting, fraud investigations and compliance programs. As a former Special Agent for the Federal Bureau of Investigation, he has spent an extensive period of time investigating complex white-collar crime and has lectured for FBI Agents and various State Insurance Departments. He has also lectured nationally on the subject of forensic accounting, insurance insolvency fraud and healthcare fraud and abuse.



ALAN D. NELSON CPA, CFF Senior Manager 832.320.3456 Alan.Nelson@weaverllp.com

A Certified Public Accountant, Certified in Financial Forensics, focusing on investigative accounting, which includes conducting internal investigations through counsel, control evaluations and detailed financial analyses required in complex litigation. He also develops databases used in the analysis of extensive bodies of information and the reconstruction of missing financial records. From government contract compliance to corporate integrity investigation, Weaver provides technical knowledge, credentials and hands-on experience in accounting, auditing and investigative matters. We understand the legal system and the client's need for responsiveness.



P. J. "TRISH" FRITSHE CPA, CFF, CITP Senior Manager 817.882.7309 (FTW), 512.609.1928 (AUS) Trish.Fritsche@weaverllp.com

A Certified Public Accountant, Certified in Financial Forensics and Certified Information Technology Professional. Receivership support work includes SEC case on a Ponzi scheme in the \$50 million range. Experience includes the ability to provide confidential responses to whistleblower allegations, financial irregularities, misappropriation of corporate assets, and risk management along with reconstruction of events from data, unraveling financial transactions and conducting forensic examinations, interviews and reports. Her public audit experience includes engagements under GAAP and GAAS, and her international experience includes IFRS attestation. Fritsche is a member of the AICPA and TSCPA.

Jackie Skinner

From: Trish Fritsche <Trish.Fritsche@WeaverLLP.com>
Sent: Thursday, December 08, 2011 12:25 PM
To: jskinner.aud@co.tyler.tx.us
Subject: FW: Forensic Investigation
Attachments: Forensic Service Weaver .pdf

The rates are per hour.

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From: Trish Fritsche
Sent: Thursday, December 08, 2011 12:23 PM
To: 'jskinner.aud@co.tyler.tx.us'
Subject: Forensic Investigation

Please see the attached service sheet which will give you a certain amount of information on our Forensic and Litigation Group at Weaver and Tidwell. In addition you can go the website http://www.weaverllp.com/Services/Advisory/Forensic_Accounting.aspx for additional information.

A process we can employ in relation to the forensic investigation we have discussed is to perform a preliminary analysis of the data you have and then plan a more in depth work plan for the County to approve.

One option would be to set a fee amount (estimate \$20,000.00) for the preliminary analysis to be performed and then our fees would not exceed this amount without your express approval to proceed further.

Our bill rates range from \$125.00 to \$350.00 per , dependent on the level of staff needed for the work. A courtesy discount of 10% off these rates would be afforded to a government entity.

Our experience in assisting governmental entities with forensic investigations and litigation support in relation to the investigation is significant. This fall we taught a class for the State Auditor's Office in Austin.

Sincerely,



Trish Fritsche, CPA
CFF/CITP

Senior Manager
Forensic and Litigation Services

DIRECT

FTW: 817.882.7309

AUS: 512.609.1928

DAL: 972.448.9271

Trish.Fritsche@WeaverLLP.com

[Download vCard](#)

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Tyler County Wildfire

Project Worksheet LML001B

Audit for Distribution

Forced Account Equipment (fund at 75%)

Colmesneil VFD	\$8,740.50	6,555.38
* Dam B VFD*	3395.00	2546.25** (4,168.30)
Fred VFD	4,815.00	3611.25
Ivanhoe VFD	4,742.00	3556.50
* Shady Grove VFD*	1,210.00	907.50 ** (1,781.00)
Spurger VFD	4,385.00	3288.75
Warren VFD	12,530.00	9397.50
White Tail Ridge VFD	970.00	727.50
Wildwood VFD	5,248.00	3936.00
<u>Woodville VFD</u>	<u>2,740.00</u>	<u>2,055.00</u>
Totals forced Account Equip (to VFD's)	48,775.50	** (\$50,119.80)

Damages/Expenses Incurred* ** (amount after expense added)

* Dam B VFD	773.30	579.98,
* Shady Grove VFD	<u>571.00</u>	428.25

\$1,344.30

PW LML002B Donated Resources Volunteer Labor/Materials \$20,293.00*

(Firefighter labor and Water resources was used to offset 25% of claim being applicants matching funds) *No money given for labor - We expect 100% of Equip Reimbursement.

Forced Account Equipment (Other Depts)

Constable Pct 2	\$224.00	168.00	
Constable Pct 3	98.00	73.50	
Constable Pct 4	<u>112.00</u>	84.00	
	\$434.00		
Sheriff's Dept	308.00	231.00	
EOC	<u>224.00</u>	168.00	
			\$966.00

Forced Account Labor

EMC OT	192.72	144.54	
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Direct Administrative Costs

EMC	106 hrs	1716.32	1287.24	
Auditor	8 hrs	<u>157.52</u>	($\frac{1}{2}$ to Auditor $\frac{1}{2}$ to EOC for Mary Ann)	118.14
		1873.84		

Total Project Costs \$53,152.36 matches distribution amounts total



Susan Combs Texas Comptroller of Public Accounts

Fiscal Management



Payment Information

(Confidential and Non-Confidential)

Notes:

- Both the **Inv. #** and **Inv. Description** fields display information that is provided by the paying state agency. The paying state agency should be contacted if additional information is needed.

Texas Identification Number	Mail Code	Direct Deposit Payment Number	Agency
17460025764	021	3453816	405

Document #	Inv. Amount	Inv. #	Inv. Description	Interest Amount	Inv. Issue Date
92842612	39,864.27	1999 2011 WILDIRES (PA)	BUNDLE #4 PW 00029(0)	0.00	12-09-2011

INVOICE SUBTOTAL:	39,864.27
INTEREST SUBTOTAL:	0.00
TOTAL:	39,864.27

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TYLER COUNTY COMMISSIONERS COURT

County Courthouse, Room 101 / Woodville, Texas

Thursday
December 8, 2011
2:00 PM

MARTIN NASH
Commissioner, Pct. 1

RUSTY HUGHES
Commissioner, Pct. 2

JACQUES L. BLANCHETTE
County Judge

MIKE MARSHALL
Commissioner, Pct. 3

JACK WALSTON
Commissioner, Pct. 4

NOTICE Is hereby given that a *Special Meeting* of the Tyler County Commissioners Court will be held on the date stated above, at which time the following subjects will be discussed;

Agenda

"the wisdom to know the right thing and the courage to do it"

#6
on TAPE

➤ **CALL TO ORDER**

- Establish quorum

PRESENT - J. Smith, L. Clay

I. CONSIDER/APPROVE:

- A. For the County to seek technical and legal assistance** for ESD audits beyond scope of the County Auditor's legal authority - J. Smith, District Attorney

Motion: M.M.
2nd: J.W. passed

II. REPORTS: Receive from staff and/or given by member of court without action or deliberation information concerning items of community interest (Pursuant 2011 Amendment of the Open Meetings Act)

III. EXECUTIVE SESSION

Consult with District Attorney, Joe Smith, in executive session held in accordance with Texas Government Codes 555.071(1)(A), (2) regarding pending and/or contemplated litigation, and/or 551.074, regarding personnel matters, and/or property acquisition.

➤ **ADJOURN**

Motion: M.N.
2nd: M.M.

@ 2:30 PM

I do hereby certify that the above Notice of Meeting of the Tyler County Commissioners Court is a true and correct copy of said Notice and that I posted a true and correct copy of said Notice at the Tyler County Courthouse in a place readily accessible to the general public at all times and that said Notice remained so posted continuously for at least 72 hours preceding the scheduled time of said meeting, as is required by Section 551.002 & 551.041.

Executed on December 5 2011 Time 12:48 pm

Donece Gregory, County Clerk/Ex Officio Member of Commissioners Court

By: Roxanne Galt (Deputy)