

**2019**

**Travis County Auditor's Office Review of  
Constable, Precinct 3 Off-Duty Vehicle  
Donations**

**Travis County Auditor's Office  
Risk Evaluation and Consulting Division**

**January 11, 2019**

TRAVIS COUNTY  
AUDITOR'S OFFICE

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Date: January 11, 2019  
To: Stacy Suits  
Constable, Precinct 3  
From: Patti Smith  
Travis County Auditor  
Subject: Off-Duty Vehicle Donations Examination

Scheduled as part of our statutory requirements, the Risk Evaluation and Consulting Division of the Travis County Auditor's Office has completed an examination of the accounting protocols for the off-duty vehicle donation function of the Constable, Precinct 3 Office (CN3). We conducted our examination in accordance with the applicable statutes governing the County Auditor's Office and the off-duty vehicle function. As a result of our examination, we are providing this report on our findings and recommendations.

## **BACKGROUND**

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A constable's office serves as a law enforcement agency with county-wide jurisdiction in civil and criminal matters. These offices process and execute civil legal notices, summonses, and citations from various courts including forcible entry and detainers, writs of possession, citations, and executions issued from the Justice of the Peace courts. Constables also process and execute misdemeanor traffic and hot check warrants of arrest for the Travis County Justices of the Peace courts, as well as other municipalities and counties. Law enforcement personnel periodically perform services for outside parties while off duty. These services include, for example, security for large events and directing traffic at construction sites.

## **SCOPE**

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This report details an assessment of the adequacy and effectiveness of the overall system of financial controls in place for CN3 off-duty vehicle donations during the period of October 1, 2016 through March 31, 2018.

## **EXAMINATION METHODOLOGY**

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Our work was based on applying sampling procedures to office records and on verbal and written representations from CN3. Sampling relates to examining, on a test basis, evidence supporting the amounts and disclosures in the financial records and statements. The use of sampling techniques would not necessarily disclose all material issues and weaknesses in this functional area. In regard to the written and verbal representations made by CN3, unless otherwise noted in this report, office management maintains that the assertions we relied upon in the examination were correct to the best of their knowledge.

## **SUMMARY OF FINDINGS & RECOMMENDATIONS**

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We noted an internal control issue related to the utilization of an unapproved hourly rate for vehicle donations. Our findings and recommendations are detailed in the Areas of Concern Section of this report. Each finding has a listed severity of “Most Serious”, “Serious”, or “Less Serious”.

## **EXAMINATION TEAM**

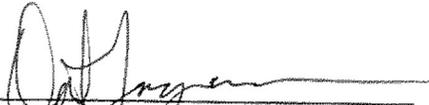
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Amanda Muehlberg, Lead Auditor

## **CLOSING**

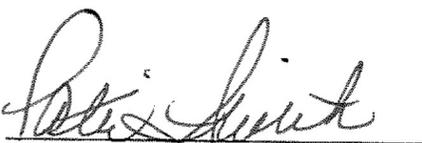
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This report is intended solely for the information and use of the Constable’s Office and the Commissioners Court. We greatly appreciate the cooperation and assistance received from the management and staff of the Travis County Constable, Precinct 3 Office during our review. Please contact us if you have any questions or concerns regarding this report.



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David Jungerman, CIA  
Chief Assistant County Auditor -  
Risk Evaluation & Consulting



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Patti Smith, CPA  
Travis County Auditor

## REPORT DISTRIBUTION

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Jose Hernandez, Office Manager Senior, Constable, Precinct 3  
Managers, Travis County Auditor's Office  
Examination File

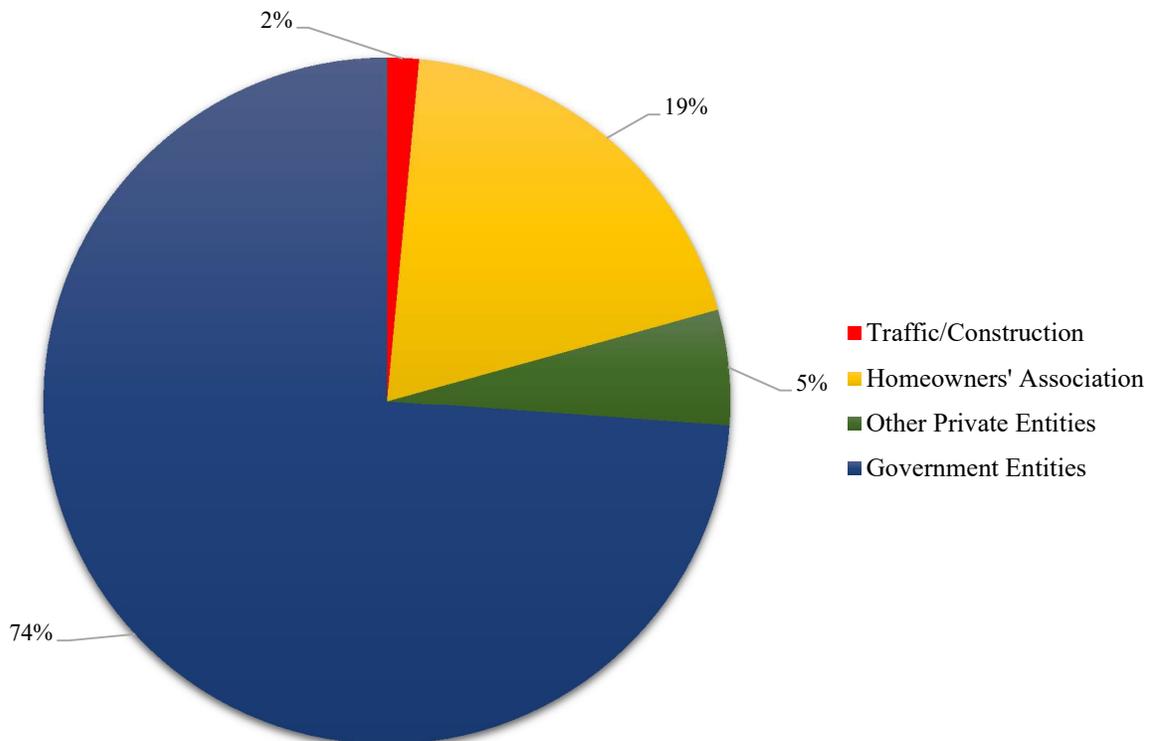
## Background

At times, outside third parties require specialized assistance from Law Enforcement Officers (LEOs). For example, churches, municipal utility districts, or road construction contractors may need an LEO to direct traffic, or a large public event may obtain LEOs for security. When Constable LEOs provide these services, they typically do so while off duty. When this is the case, the LEO enters into a Constable-approved secondary employment agreement with the third party.

In many cases, the LEOs must utilize their County-owned patrol vehicles in order to properly perform these off-duty services for third parties. These vehicles can be particularly helpful for closing road lanes and alerting drivers while LEOs direct traffic. When County vehicles are used for this purpose, fuel, maintenance, and other usage costs are incurred by the County. In order to recoup these costs, the third parties agree to a recommended hourly donation.

These donations are collected by the Constable's Office directly, which then remits them to the Treasurer's Office as County revenue. During the period October 1, 2016 through March 31, 2018, Constable, Precinct 3 collected \$41,673 on 95 payments from outside parties. The graph below details the percentages by source type:

**Off-Duty Collections by Source  
October 1, 2016 - March 31, 2018**



## **Areas of Concern**

We reviewed 21 (22%) of the 95 payments received during the period; the sampled receipts totaled \$10,175. During this review we noted:

### **1. Donation Assessment Rate/Rate Analysis (Less Serious)**

CN3 currently charges \$15/hour for off-duty vehicle usage, with a minimum two-hour charge. In 2008, the Commissioners Court approved an increase to all off-duty vehicle donations from \$15/hour to \$20/hour. This increase took effect in January 2013.

#### **Significance:**

In order to be compliant with the decree of the Commissioners' Court, donations should be assessed at the approved \$20/hour rate.

#### **Recommendations:**

We recommend that CN3 utilize the Commissioner's Court-approved donation rate of \$20/hour. We also recommend that CN3 work with the Planning and Budget Office (PBO) and Transportation and Natural Resources (TNR) to determine if the hourly rate for donations is adequate, or if it should be changed, as this rate has not been analyzed since 2008.

#### **Management Response:**

1. CN3 is collaborating with the other Constable Offices on the recovery fee for off-duty vehicle donations. Once the fee is agreed upon by all offices, the fee will be implemented immediately.
  
2. CN3 will work with the other Constable Offices and TNR and PBO to do a cost analysis every three (3) years. If a cost analysis is performed prior to the 3<sup>rd</sup> year by another department within Travis County, our office may use that analysis to determine the sufficient to cover related vehicle expenses. The cost analysis collaboration is to begin FY18.