

2019

# Travis County Auditor's Office Review of the Travis County Constable, Precinct 5 Abandoned Vehicles Account

#18-33

1/11/2019



TRAVIS COUNTY  
AUDITOR'S OFFICE

PATTI SMITH, CPA  
COUNTY AUDITOR



TRAVIS COUNTY  
700 LAVACA  
P.O. BOX 1748  
AUSTIN, TX 78767  
(512) 854-9125  
FAX: (512) 854-9164

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To: Carlos Lopez  
Travis County Constable, Precinct 5

From: Patti Smith, CPA  
Travis County Auditor

Date: January 11, 2019

Subject: Abandoned Vehicles Account Examination

Scheduled as part of our statutory requirements, the Risk Evaluation and Consulting (REC) Division of the Travis County Auditor's Office has completed an examination of the Abandoned Vehicles account maintained by Travis County Constable, Precinct 5 (Constable 5). We conducted our examination in accordance with the applicable statutes governing the County Auditor's Office and those relating to County financial and accounting protocols. As a result of our examination, we are providing this report on our findings and recommendations.

### **SCOPE OF EXAMINATION**

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The primary objectives of this examination included an assessment of the adequacy and effectiveness of the overall system of internal controls in place for Constable 5's Abandoned Vehicles account during the period May 1, 2017 through October 31, 2018. This included examinations of controls over receipts and disbursements, reconciliation procedures for bank accounts, and accounting controls over internal functions for handling and managing these accounts.

### **EXAMINATION METHODOLOGY**

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Our work was based on applying sampling procedures to office records and on verbal and written representations from this office. 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 weaknesses or misstatements in Constable 5's Abandoned Vehicle Fund financial statements, financial records, and internal controls. In regard to the written and verbal representations made by this office, 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.

## BACKGROUND

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A portion of the abandoned vehicle administration in Travis County is administered by Constable 5. This includes storing the abandoned vehicles until either their owners claim them or they are auctioned. Fees for the various services performed during this process are assessed, collected, and utilized by the Constable 5 Office.

## SUMMARY OF FINDINGS

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No current significant findings.

## ATTACHMENTS

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**Attachment A:** Copies of this office's financial statements for October 31, 2018 are provided in Attachment A, including a detailed Statement of Revenues, Expenditures, and Changes in Fund Balance. The express purpose of presenting these financial statements and the associated findings is to comply with the applicable local government code statutes and to provide internal control feedback to Travis County officials. These financial statements have not currently been audited by Travis County's external auditors.

## EXAMINATION TEAM

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Amanda Muehlberg, CPA, Lead Auditor

## CLOSING

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This report is intended solely for the information and use of your office and the Commissioners Court. We greatly appreciate the cooperation and assistance received from the management and staff of Constable 5 during this examination. Please contact us if you have any questions or concerns regarding this report.

  
David Jungerman, CIA  
Chief Assistant County Auditor I – REC  
Division

  
Patti Smith, CPA  
Travis County Auditor

## **REPORT DISTRIBUTION**

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Lora Livingston, Judge, 261st Judicial District  
Brenda Kennedy, Judge, 403rd Judicial District  
Sarah Eckhardt, Travis County Judge  
Jeff Travillion, Commissioner, Precinct 1  
Brigid Shea, Commissioner, Precinct 2  
Gerald Daugherty, Commissioner, Precinct 3  
Margaret Gomez, Commissioner, Precinct 4  
Jessica Rio, County Executive, Planning and Budget Office  
Cinda Kortan, Office Manager Senior, Constable, Precinct 5  
Travis County Executive Managers  
Managers, Travis County Auditor's Office  
Examination File

**ATTACHMENT A – FINANCIAL STATEMENTS**

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**Travis County Constable, Precinct 5  
Abandoned Vehicles Fund  
Balance Sheet  
October 31, 2018**

**Assets**

Cash	\$	50,045
Total Assets		<u>50,045</u>

**Liabilities and Fund Balance**

**Liabilities:**

Other Liabilities	-
Due to Other Governmental Entities	-
Total Liabilities	<u>-</u>

**Fund balance:**

Reserved for Encumbrances	-
Unreserved - Undesignated	50,045
Total Fund Balance	<u>50,045</u>
Total Liabilities and Fund Balance	<u>\$ 50,045</u>

NOTE: The express purpose of presenting this financial statement and the appropriate findings is to comply with applicable local government code statutes and to provide internal control feedback to Travis County officials. This statement has not been audited by Travis County's external auditors.

**Travis County Constable, Precinct 5**  
**Abandoned Vehicle Fund**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Seven Months Ended October 31, 2018**

<b>Revenues:</b>	
Auction Proceeds	\$ -
Interest	27
	27
Total Revenue	27
 <b>Expenditures:</b>	
Supplies	-
Operating Transfer to General Fund	-
	-
Total Expenditures	-
Excess (deficiency) of revenues over expenditures	27
Fund balance - beginning of year	50,018
Fund balance - end of year	\$ 50,045

NOTE: The express purpose of presenting this financial statement and the appropriate findings is to comply with applicable local government code statutes and to provide internal control feedback to Travis County officials. This statement has not been audited by Travis County's external auditors.