

2019

# Travis County Auditor's Office Review of the Travis County Sheriff's Office Abandoned Vehicles & Livestock Accounts

#19-07

TRAVIS COUNTY  
AUDITOR'S OFFICE

PATTI SMITH, CPA  
COUNTY AUDITOR



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To: Sally Hernandez  
Travis County Sheriff

From: Patti Smith, CPA  
Travis County Auditor

Date: March 11, 2019

Subject: Abandoned Vehicles and Livestock 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 and Livestock Account maintained by the Travis County Sheriff's Office. 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.

## **BACKGROUND**

Abandoned vehicles and livestock in Travis County are administered by the Travis County Sheriff's Office. This includes storing the vehicles and animals (and caring for the latter) 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 Travis County Sheriff's Office.

## **SCOPE OF EXAMINATION**

This examination included an assessment of the adequacy and effectiveness of the overall system of financial controls in place for the Sheriff Office's Abandoned Vehicles and Livestock account during the period January 1, 2018 to December 31, 2018. This encompassed examinations of controls over receipts and disbursements, reconciliation procedures for bank accounts, and accounting controls over internal functions for handling and managing this account.

## **EXAMINATION METHODOLOGY**

Our work was based on applying sampling procedures to office records and on verbal and written representations from the Sheriff's 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 matters in the Sheriff's Office Abandoned Vehicles and Livestock financial statements, financial records, and financial controls that might be material weaknesses or misstatements. In regard to the written and verbal representations made by personnel from the Sheriff's 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.

## **SUMMARY OF FINDINGS & RECOMMENDATIONS**

No current significant findings.

## **ATTACHMENTS**

**Attachment A:** Copies of the abandoned vehicles and livestock financial statements for December 31, 2018 are provided in Attachment A. These statements include a balance sheet and a detailed statement of revenues, expenditures, and changes in fund balance for the abandoned vehicle and livestock accounts. The express purpose of presenting these statements is to provide feedback to Travis County officials. These financial statements have not been audited by Travis County's external auditors.

## **EXAMINATION TEAM**

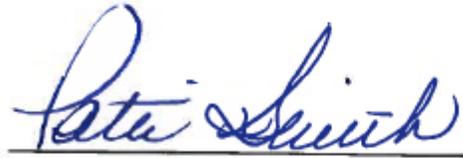
Lisa Denton, CFE, Senior Auditor  
Travis Lee, Financial Auditor II

## **CLOSING**

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



David Jungeman, CIA  
Chief Assistant County Auditor II  
Risk Evaluation & Consulting Division



Patti Smith, CPA  
Travis County Auditor

## **REPORT DISTRIBUTION**

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  
Paul Matthews, Financial Manager, Travis County Sheriff's Office  
Managers, Travis County Auditor's Office  
Travis County Executive Managers  
Examination File

**ATTACHMENT A – FINANCIAL STATEMENTS**

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**Travis County Sheriff's Office  
Abandoned Vehicles and Livestock Account  
Special Revenue Fund  
Balance Sheet  
December 31, 2018**

**Assets**

Cash	\$	96,718
Other receivables		-
Total assets	\$	<u>96,718</u>

**Liabilities and Fund Balance**

**Liabilities:**

Accounts payable	\$	-
Other liabilities		351
Total liabilities		<u>351</u>

**Fund balance:**

Reserved for encumbrances		-
Unreserved - undesignated		96,367
Total fund balance		<u>96,367</u>
Total liabilities and fund balance	\$	<u>96,718</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 financial statement has not been audited by the County's external auditors.

**Travis County Sheriff's Office**  
**Abandoned Vehicles and Livestock Account**  
**Special Revenue Fund**  
**Detailed Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**December 31, 2018**

**Revenues:**

Other Revenue	\$	31,238
Interest		133
Total revenues		31,371

**Expenditures:**

Current:		
Supplies		2,716
Other charges		1,875
Capital outlay		-
Debt service		-
Total expenditures		4,591

Excess (deficiency) of revenues over expenditures		26,780
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**Other financing sources (uses):**

Transfers in		-
Transfers out		-
Total other financing sources (uses)		-

Net change in fund balance		26,780
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Fund balance - beginning of year		69,587
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Fund balance - end of year	\$	96,367
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