

2019

Travis County Auditor's Office Review of the Travis County Constable, Precinct Two Office

#19-15

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

To: Adan Ballesteros
Travis County Constable, Precinct 2

From: Patti Smith, CPA
Travis County Auditor

Date: August 8, 2019

Subject: Constable, Precinct 2 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 Constable, Precinct 2 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

Constables serve as a law enforcement agents in Travis County with county-wide jurisdiction in civil and criminal matters. They process and execute civil processes from various courts, including forcible entry and detainer suits, writs of possession, citations, and executions issued from justice of the peace courts. Constables also process and execute misdemeanor traffic and hot check warrants of arrest for Travis County justice of the peace courts and for other municipalities and counties.

SCOPE OF EXAMINATION

This examination included an assessment of the adequacy and effectiveness of the overall system of financial controls in place for the Constable, Precinct 2 Office during the period May 1, 2018 to April 30, 2019. This encompassed examinations of controls over handling and managing collections, disbursements, receivables, liabilities, bank reconciliations, and user access to the County's financial system.

EXAMINATION METHODOLOGY

Our work was based on applying sampling procedures to office records and on verbal and written representations from the Constable, Precinct 2 Office. Sampling relates to examining, on a test basis, evidence supporting the amounts and disclosures in office financial records and statements. The use of sampling techniques would not necessarily disclose all matters in the Constable, Precinct 2's 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 Constable, Precinct 2 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.

EXAMINATION TEAM

Lisa Denton, CFE, Senior Auditor
Joshua Kubiak, Financial Auditor III
Travis Lee, Financial Auditor II

CLOSING

This report is intended solely for the information and use of the Travis County Constable, Precinct 2 Office and the Commissioners' Court. We greatly appreciate the cooperation and assistance received from the management and staff of the Constable, Precinct 2 Office during this examination. Please contact us if you have any questions or concerns regarding this report.



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



Patti Smith, CPA
Travis County Auditor

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Examination File