

**2019**

**Travis County Auditor's Office Examination of  
Constable, Precinct 3**

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

**August 7, 2019**

TRAVIS COUNTY  
AUDITOR'S OFFICE

PATTI SMITH, CPA  
COUNTY AUDITOR



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Date: August 7, 2019

To: Stacy Suits  
Constable, Precinct 3

From: Patti Smith  
Travis County Auditor

Subject: Constable, Precinct 3 Statutory 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 Constable, Precinct 3 Office (CN3). 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**

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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, 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.

## **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.

## **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 during the period of May 1, 2018 through April, 30 2019.

## **SUMMARY OF FINDINGS & RECOMMENDATIONS**

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No findings noted.

## **EXAMINATION TEAM**

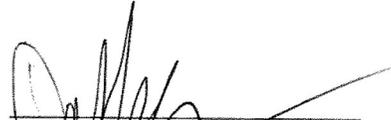
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Amanda Muehlberg, Lead Auditor

## **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 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 Jungeman, CIA  
Chief Assistant County Auditor -  
Risk Evaluation & Consulting



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Patti Smith, CPA  
Travis County Auditor

## REPORT DISTRIBUTION

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Examination File