

2020

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

#20-24

6/19/2020



TRAVIS COUNTY
AUDITOR'S OFFICE

PATTI SMITH, CPA
COUNTY AUDITOR



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To: Carlos Lopez
Travis County Constable, Precinct 5

From: Patti Smith, CPA
Travis County Auditor

Date: June 19, 2020

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

The primary objective of this examination is to assess 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, 2019 through April 30, 2020. This included examinations of controls over receipts, disbursements, bank reconciliations, accounts payable and accounts receivable.

EXAMINATION METHODOLOGY

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

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

No current significant findings.

ATTACHMENTS

Attachment A: Copies of this office’s financial statements for April 30, 2020 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 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

Amanda Muehlberg, CPA, Lead Auditor

CLOSING

This report is intended solely for the information and use of Constable, Precinct 5 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.

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

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Patti Smith
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Joe Alvarado, Financial Manager, Constable, Precinct 5
Cinda Kortan, Office Manager Senior, Constable, Precinct 5
Travis County Executive Managers
Managers, Travis County Auditor's Office
Examination File

ATTACHMENT A – FINANCIAL STATEMENTS

Travis County Constable, Precinct 5 Abandoned Vehicles Fund Balance Sheet April 30, 2020

Assets

Cash	\$	50,478
Total Assets		50,478

Liabilities and Fund Balance

Liabilities:

Other Liabilities		-
Due to Other Governmental Entities		-
Total Liabilities		-

Fund balance:

Reserved for Encumbrances		-
Unreserved - Undesignated		50,478
Total Fund Balance		50,478
Total Liabilities and Fund Balance	\$	50,478

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 April 30, 2020

Revenues:

Auction Proceeds	\$	-
Interest		97
		97
Total Revenue		97

Expenditures:

Supplies		-
Operating Transfer to General Fund		-
		-
Total Expenditures		-
Excess (deficiency) of revenues over expenditures		97

Fund balance - beginning of year		50,381
Fund balance - end of year	\$	50,478

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.