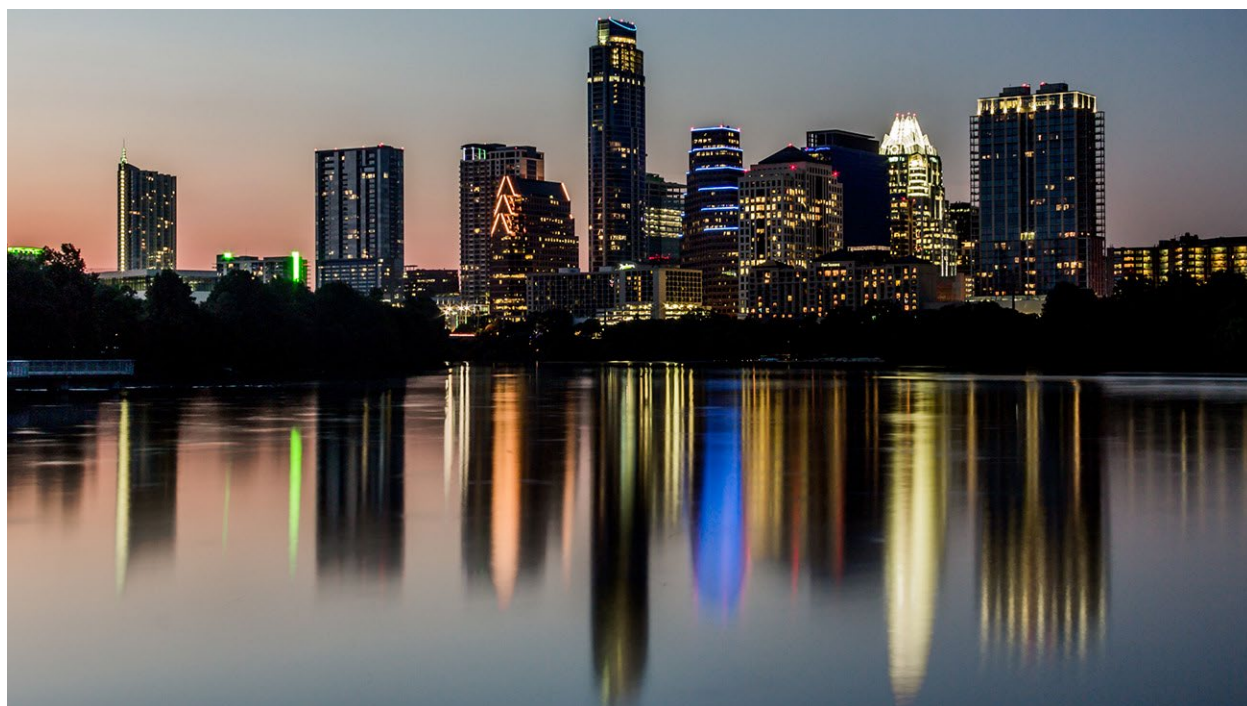


Travis County Constable, Precinct 5 Abandoned Vehicle Fund Review

April 15, 2026



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: Carlos Lopez
Travis County Constable Precinct 5

From: Patti Smith, CPA
Travis County Auditor

Date: April 15, 2026

Subject: Constable Precinct 5 Abandoned Vehicles Fund Report

Scheduled as part of our statutory requirements, the Risk Evaluation and Consulting Division (REC) of the Travis County Auditor's Office has completed a review of the Travis County Constable, Precinct 5 (CN5) Abandoned Vehicle Fund. We conducted our review 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 review, we are providing this report detailing our findings and recommendations.

BACKGROUND

The Travis County Constables Offices serve as law enforcement agencies with county-wide jurisdiction for 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 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 and for other municipalities and counties. In addition, to their law enforcement duties, they have administrative responsibilities for abandoned vehicles.

EXAMINATION METHODOLOGY

Our review methodology was based on applying sampling procedures to CN5's office records. 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 financial statements, records, and controls that might signify material weaknesses or misstatements. Regarding any written and verbal representations made by the

CN5'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.

SCOPE OF EXAMINATION

This review included an assessment of the adequacy and effectiveness of the overall system of financial controls in place for the Constable, Precinct 5 Abandoned Vehicles Fund for the 12 months ended January 31, 2026.

SUMMARY OF FINDINGS

No significant findings noted.

EXAMINATION TEAM

David Jungerman, Senior Auditor
Travis Lee, Lead Auditor
Conner Wanees, Financial Auditor II

CLOSING

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 the Constable, Precinct 5 Office during this examination. Please contact us if you have any questions or concerns regarding this report.

DocuSigned by:

David Jungerman

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

Signed by:

Patti Smith

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Patti Smith, CPA
Travis County Auditor

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