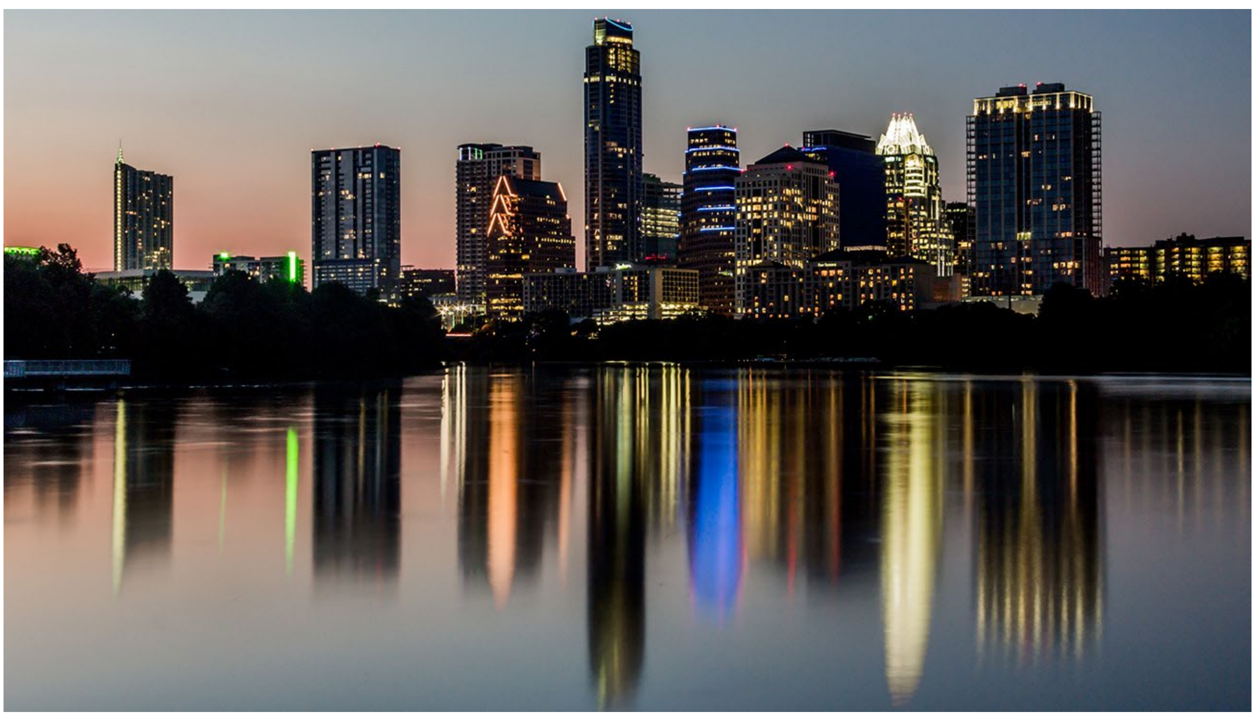
Constable, Precinct 2, 2nd Quarter FY26 Continuous Monitoring Report

June 18, 2026



TRAVIS COUNTY
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To: Adan Ballesteros
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From: Patti Smith, CPA
Travis County Auditor

Date: June 18, 2026

Subject: Constable, Precinct 2 Continuous Auditing Review for 2nd Quarter

In response to our statutory requirements, the Risk Evaluation and Consulting Division (REC) of the Travis County Auditor's Office performs an audit process termed "continuous auditing" for four Travis County Constable Offices. Implemented by REC's Data Science Group, continuous auditing utilizes data extraction, data analysis, and computer algorithms to create timely, automated auditing processes.

Going forward, we will present our continuous auditing findings on a quarterly basis, by office, utilizing reports like this one. Specifically, this report relates to our audit and review of specific transactions performed by the Travis County Constable, Precinct 2 (CN2) Office during the period January 1, 2026, through March 31, 2026. 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 constable's office serves as a law enforcement agency 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. Although Local Government Code (LGC) Chapter 86 is the primary Texas statute for this office, there are applicable sections in other statutes, as well.

EXAMINATION METHODOLOGY

We used data analytics to review all transactional data collected by the Constable's CivilServe system for the three months ended March 31, 2026. Our analysis was based on applying analytical models to the stored records to perform automated audit processes. These automated processes include:

1) verification receipts are deposited with the bank
2) timeliness of deposit
3) verification of proper remission of revenues to the Treasurer's Office
4) timeliness of revenue remittance
5) reasonableness and internal controls for voided receipts
6) verification adjustments are supported by proper documentation

Upon completion of these automated processes, the results are reviewed by the senior auditor responsible for the review. The Data Science Group regularly monitors and updates the noted automated processes as well.

SCOPE OF EXAMINATION

Our continuous auditing processes for this office include examinations of receipts, revenue remission, voids, and adjustments for all applicable transactions conducted in the three months ended March 31, 2026. During the examination period, 150 receipts were completed for $93,915, three voids were created totaling $630, and one adjustment was initiated for $.47.

SUMMARY OF FINDINGS

No findings were noted.

EXAMINATION TEAM

Conner Wanees, Lead Auditor
REC Data Science Group

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 2 Office 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 II – REC Division

Signed by:

Patti Smith

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Patti Smith, CPA
Travis County Auditor

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