



**Travis County Constable Precinct 5  
Report of Findings and Recommendations  
#14-29**

**January 5, 2015**

TRAVIS COUNTY  
AUDITOR'S OFFICE

NICKI RILEY, CPA  
COUNTY AUDITOR



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To: Carlos B. Lopez  
Travis County Constable Precinct 5

From: Nicki Riley, CPA  
Travis County Auditor

Date: January 5, 2015

Subject: Cash and revenue internal controls review

Scheduled as part of our statutory requirements, particularly those in Section 115 of the Local Government Code, the Risk Evaluation and Consulting (REC) Division of the Travis County Auditor's Office has completed a limited review of cash and revenue internal controls for Travis County Constable Precinct 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.

## **BACKGROUND**

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Constables serve as a law enforcement agency for Travis County, with countywide 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. The 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**

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This review included a limited assessment of the adequacy and effectiveness of the internal control structure for cash collections and revenue assessment/remittance in place at Constable 5, focusing on collections from September 30, 2014. This included documenting office control protocols, verifying that cash collections were properly safeguarded and deposited, and reviewing revenue assessment processes.

## **EXAMINATION METHODOLOGY**

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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 matters in Constable 5's financial statements, financial records, and financial controls that might be material weaknesses or misstatements. In regards 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.

## **SUMMARY OF FINDINGS**

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We noted no significant findings during our review.

## **EXAMINATION TEAM**

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David Jungerman, Senior Auditor  
Woody Whitten, Staff Auditor

## **CLOSING**

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This report is intended solely for the information and use of Constable 5 and the Commissioners' Court. We greatly appreciate the cooperation and assistance received from the management and staff of Constable 5 during this review. Please contact us if you have any questions or concerns regarding this report.



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



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Patti Smith, CPA  
First Assistant County Auditor



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Nicki Riley, CPA  
Travis County Auditor

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