



**Travis County Constable, Precinct 5  
Abandoned Vehicles  
#15-11**

**Report Date: June 10, 2015**

TRAVIS COUNTY AUDITOR'S  
OFFICE

NICKI RILEY, CPA  
COUNTY AUDITOR



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June 10, 2015

Carlos Lopez  
Travis County Constable, Precinct 5

**RE: Examination of the Abandoned Vehicles Account**

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 the Travis County Precinct 5 Constable's Office. 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.

The primary objectives of this examination included an assessment of the adequacy and effectiveness of the overall system of internal controls in place for the Travis County Precinct 5 Constable's Office Abandoned Vehicles account during the period April 1, 2014 through March 31, 2015. This included examinations of controls over receipts and disbursements, reconciliation procedures for bank accounts, and accounting controls over internal functions for handling and managing these accounts.

**SCOPE OF EXAMINATION**

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Our examination included an assessment of the adequacy and effectiveness of the overall system of internal controls in place for the Travis County Precinct 5 Constable's Office Abandoned Vehicle account during the period April 1, 2014 through March 31, 2015. This included an examination of revenues and expenditures to verify compliance with state guidelines for this fund.

**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 material weaknesses or misstatements in

the Precinct 5 Constable's Office Abandoned Vehicle financial statements, financial records, and internal controls. 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 & RECOMMENDATIONS**

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Based upon our examination, we noted no material misstatements and only minor internal control weaknesses in the accounting protocols.

## **OPINION OF INTERNAL CONTROL SYSTEM**

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Based on our examination, we gave the system of internal controls for this functional area our rating of "Adequate," which indicates an overall solid system of internal controls that outweighs the relative number of minor or more serious findings. See Attachment A for an explanation of our grading system for the overall control environment.

## **FINANCIAL STATEMENTS**

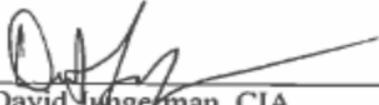
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Copies of this office's financial statements for March 31, 2015 are provided in Attachment B, including a detailed Statement of Revenues, Expenditures, and Changes in Fund Balance. The express purpose of presenting these financial statements and the associated findings 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.

## **CLOSING**

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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 Travis County Precinct 5 Constable's Office during this examination. Please contact us if you have any questions or concerns regarding this report.



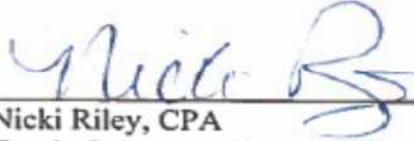
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David Jungerman, CIA  
Chief Assistant County Auditor I – Risk  
Evaluation and Consulting Division



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Patti Smith, CPA  
First Assistant County Auditor



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Nicki Riley, CPA  
Travis County Auditor

## **EXAMINATION TEAM**

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Amanda Muehlberg, CPA, Lead Auditor  
Angel Candelario, Staff Auditor  
Joshua Kubiak, Staff Auditor

## **REPORT DISTRIBUTION**

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The Honorable Lora Livingston, Judge, 261st Judicial District  
The Honorable Julie Kocurek, Judge, 390th Judicial District  
The Honorable Brenda Kennedy, Judge, 403rd Judicial District  
The Honorable Sarah Eckhardt, County Judge  
The Honorable Ron Davis, Commissioner, Precinct 1  
The Honorable Brigid Shea, Commissioner, Precinct 2  
The Honorable Gerald Daugherty, Commissioner, Precinct 3  
The Honorable Margaret Gomez, Commissioner, Precinct 4  
Leslie Browder, County Executive, Planning and Budget Office  
Jessica Rio, Director, Planning and Budget Office  
Carlos Lopez, Constable, Precinct 5  
Managers, Travis County Auditor's Office  
Examination File

## ATTACHMENT A – INTERNAL CONTROLS RATING KEY

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A good internal control system reduces the risk of errors, defalcations, and misappropriations of funds. Weak internal control systems provide an environment in which errors, defalcations, and misappropriations of funds can go undetected. The following details the various grades we assign to internal control systems:

<b>RATING</b>	<b>RATING DESCRIPTION</b>
Good	Well-established internal controls with few, if any, minor weaknesses noted
Adequate	The overall solid system of internal controls is sufficient to outweigh noted weaknesses
Requires Improvement	Internal control weaknesses exist that moderately impact the overall system of internal controls
Requires Significant Improvement	Significant internal control weaknesses exist that negatively impact the overall system of internal controls
Inadequate	The existing system of internal controls is materially ineffective