

**Travis County Constable, Precinct 4  
Report of Findings and Recommendations  
(Exit Examination)  
#17-06**

**March 29, 2017**



TRAVIS COUNTY  
AUDITOR'S OFFICE

NICKI RILEY, CPA  
COUNTY AUDITOR



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To: George Morales  
Travis County Constable Precinct 4

From: Nicki Riley, CPA  
Travis County Auditor

Date: March 29, 2017

Subject: Exit examination

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 an exit examination of the Travis County Constable, Precinct 4 (Constable 4) Office. This examination was conducted in conjunction with the election of a new Constable for this 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.

## **BACKGROUND**

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Constables serve as a law enforcement agency for Travis County, with county-wide jurisdiction in civil and criminal matters. They process and execute civil process from various courts, including forcible entry and detainers, writs of possession, citations, and executions issued from the 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 as well as other municipalities and counties. They have a truancy program which contacts parents and initiates filings on juveniles who are absent from school.

## **SCOPE OF EXAMINATION**

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The primary objective of this examination was an assessment of the adequacy and effectiveness of the internal control structure for cash collections in place at Constable 4, focusing on collections on December 31, 2016. This examination also included a complete fixed asset inventory and a limited security review.

## **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 4'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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During this examination, we reviewed only the records of the prior administration of this office. No assessment was made of the new Constable's records or internal controls; nor were significant findings noted relating to the prior administration. In addition, all fixed assets assigned to this office as of December 31, 2016 were physically verified.

## **EXAMINATION TEAM**

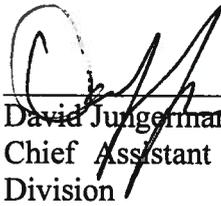
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David Jungerman, CIA, Senior Auditor  
Travis Lee, Staff Auditor

## **CLOSING**

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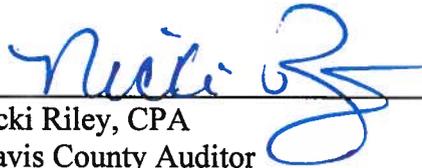
This report is intended solely for the information and use of Constable 4 and the Commissioners' Court. We greatly appreciate the cooperation and assistance received from the management and staff of Constable 4 during this review. Please contact us if you have any questions or concerns regarding this report.



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



Patti Smith, CPA  
First Assistant County Auditor



Nicki Riley, CPA  
Travis County Auditor

## REPORT DISTRIBUTION

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Examination File