

2018

**Travis County Auditor's Office Review of
Constable, Precinct 5 Off-Duty Vehicle
Donations**

**Travis County Auditor's Office
Risk Evaluation & Consulting Division**

10/26/2018

TRAVIS COUNTY
AUDITOR'S OFFICE

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Date: October 26, 2018

To: Carlos Lopez
Constable, Precinct 5

From: Nicki Riley, CPA
Travis County Auditor

Subject: Off-Duty Vehicle Donations Examination

Scheduled as part of our statutory requirements, particularly those in Section 115 of the Local Government Code and Article 59 of the Texas Code of Criminal Procedure, the Risk Evaluation and Consulting Division of the Travis County Auditor's Office has completed an examination of the accounting protocols for the off-duty vehicle donation function of the Constable, Precinct 5 Office (CN5). 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

Constable Offices serve as law enforcement agencies for Travis County, with county-wide jurisdiction in civil and criminal matters. They process and execute civil legal notices, summonses, and citations (including forcible entry and detainers), writs of possession, executions, and other writs or orders for enforcement of civil and family law issued from the Justice of the Peace courts and other courts of higher jurisdiction. Constables also process and execute Class C Misdemeanor warrants of arrest for the Travis County Justices of the Peace courts, as well as other municipalities and counties. Law enforcement personnel periodically perform services for outside parties while off duty. These services include, for example, security for large events and directing traffic at construction sites.

SCOPE

This report details an assessment of the adequacy and effectiveness of the overall system of financial controls in place for CN5 off-duty vehicle donations during the period of October 1, 2016 through March 31, 2018.

EXAMINATION METHODOLOGY

Our work was based on applying sampling procedures to office records and on verbal and written representations from CN5. 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 issues and weaknesses in this functional area. In regard to the written and verbal representations made by CN5, 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

We noted no significant findings during our review of CN5 vehicle donations. In a related issue, we recommend that CN5 work with the Planning and Budget Office (PBO) and Transportation and Natural Resources (TNR) to determine if the hourly rate for vehicle donations is adequate or if it should be changed, as this rate has not been analyzed since 2008.

EXAMINATION TEAM

Amanda Muehlberg, Lead Auditor

CLOSING

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



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Chief Assistant County Auditor -
Risk Evaluation & Consulting



Patti Smith, CPA
First Assistant County Auditor



Nicki Riley, CPA
Travis County Auditor

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Examination File

Background

At times, outside third parties require specialized assistance from Law Enforcement Officers (LEOs). For example, churches or road construction contractors may need an LEO to direct traffic or a large public event may need LEOs for security. When Constable LEOs provide these services, they typically do so while off duty. When this is the case, the LEO enters into a secondary employment agreement with the approval of the Constable's Office.

In many cases, the LEOs must utilize their County-owned patrol vehicles in order to properly perform these off-duty services for third parties. These vehicles can be particularly helpful for closing road lanes and alerting drivers while LEOs direct traffic. When County vehicles are used for this purpose, fuel, maintenance, and other usage costs are incurred by the County. In order to recoup these costs, the third parties agree to a recommended hourly donation.

These donations are collected by the applicable Constable's office directly, remitting the funds collected to the Treasurer's Office as County revenue. During the period October 1, 2016 through March 31, 2018, CN5 collected \$95,570 on 72 payments from outside parties. The graph below details the percentages by source type:

**Off-Duty Collections by Source
October 1, 2016 - March 31, 2018**

