Travis County Constable, Precinct 5
Report of Findings and Recommendations
#15-12

July 21, 2015

TRAVIS COUNTY
AUDITOR'S OFFICE

NICKI RILEY, CPA
COUNTY AUDITOR

TRAVIS COUNTY
700 LAVACA
P.O. BOX 1748
AUSTIN,TX 78767
(512) 854-9125
FAX: (512)854-9164

To: Carlos Lopez
Travis County Constable, Precinct 5

From: Nicki Riley, CPA
Travis County Auditor

Date: July 21, 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 (CN 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

Constables serve as a law enforcement agency for Travis County, with county-wide 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

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 CN 5, focusing on collections from June 17, 2015. This included documenting office control protocols, verifying that cash collections were properly safeguarded and deposited, and reviewing revenue assessment processes.

EXAMINATION METHODOLOGY

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 CN 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

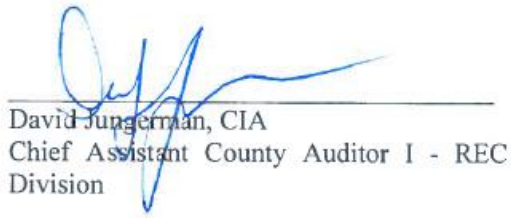
We noted no significant findings during our review.

EXAMINATION TEAM

Lisa Denton, CFE, Senior Auditor
Woody Whitten, Staff Auditor

CLOSING

This report is intended solely for the information and use of CN 5 and the Commissioners' Court. We greatly appreciate the cooperation and assistance received from the management and staff of CN 5 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

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