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2021

Travis County Auditor's Office Examination of Constable, Precinct 4

Travis County Auditor's Office
Risk Evaluation and Consulting Division

October 6, 2021

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TRAVIS COUNTY
AUDITOR'S OFFICE

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Date: October 6, 2021

To: George Morales
Constable, Precinct 4

From: Patti Smith
Travis County Auditor

Subject: 21-07 Constable, Precinct 4 Statutory Examination

Scheduled as part of our statutory requirements, the Risk Evaluation and Consulting Division of the Travis County Auditor's Office has completed an examination of the Constable, Precinct 4 Office (CN4). 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

A constable's office serves as a law enforcement agency with county-wide jurisdiction in civil and criminal matters. These offices process and execute civil legal notices, summonses, and citations from various courts including forcible entry and detainers, writs of possession, citations, and executions issued from the Justice of the Peace courts. Constables also process and execute misdemeanor traffic and hot check warrants of arrest for the Travis County Justices of the Peace, 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.

EXAMINATION METHODOLOGY

Our work was based on applying sampling procedures to office records and on verbal and written representations from CN4. 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 CN4, unless otherwise noted in this report, office

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management maintains that the assertions we relied upon in the examination were correct to the best of their knowledge.

SCOPE

This report details an assessment of the adequacy and effectiveness of the overall system of financial controls in place for CN4 during the period of July 1, 2020 through June 30, 2021.

SUMMARY OF FINDINGS & RECOMMENDATIONS

No findings noted.

EXAMINATION TEAM

Amanda Muehlberg, Lead Auditor
Frank Williams, Staff
Ely Allen, Staff

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 Constable, Precinct 4 Office during our review. Please contact us if you have any questions or concerns regarding this report.

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Chief Assistant County Auditor -
Risk Evaluation & Consulting

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Patti Smith, CPA
Travis County Auditor

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Examination File