



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#125309

PAGE 1 OF 4

DATE: 06/06/2017

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE TARRANT COUNTY CONSTABLE, PRECINCT 2, OFFICE MANAGER EXIT REVIEW**

**COMMISSIONERS COURT ACTION REQUESTED:**

It is requested that the Commissioners Court receive and file the Auditor's Report of the Tarrant County Constable, Precinct 2, Office Manager Exit Review.

**BACKGROUND:**

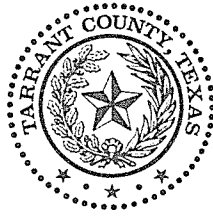
At the request of the Precinct 2 Constable's Office, the Auditor's Office conducted selected cutoff procedures to provide accountability for the transfer of authority to the incoming Office Manager. These procedures primarily included verification of cash, bank balances, assigned County assets, and the removal of the outgoing Office Manager's access to County systems.

**FISCAL IMPACT:**

There is no direct fiscal impact associated with this item.

SUBMITTED BY: Auditor's Office

PREPARED BY: S. Renee Tidwell  
APPROVED BY:



## TARRANT COUNTY

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S. RENEE TIDWELL, CPA  
COUNTY AUDITOR  
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CRAIG MAXWELL  
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May 1, 2017

The Honorable David Woodruff, Constable, Precinct 2  
The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

Re: Auditor's Report – Constable Precinct 2, Office Manager Exit Review

### SUMMARY

At the request of the Precinct 2 Constable's Office, the Auditor's Office conducted selected cutoff procedures to provide accountability for the transfer of authority to the incoming Office Manager. These procedures primarily included verification of cash, bank balances, assigned County assets, and the removal of the outgoing Office Manager's access to County systems. Based on the results of our testing, the transfer of authority appears to be complete. However, we observed the following issues that require management's attention.

1. We observed that the Office Manager had the ability to create and release purchase requisitions as well as enter goods receipts. No evidence indicated an independent review was performed of the transactions. Without adequate segregation of duties and system related controls, errors and fraud may not be prevented or detected.

Recommendation: To reduce the risk of fraud and errors, no one employee should have control over a complete transaction. We also understand the staffing limitations of the Constable's office. Therefore, we recommend that either the Chief Deputy or Constable approve requisitions.

2. On March 31, 2017, we conducted a surprise cash count and observed that monies were not adequately safeguarded. The money was stored in a locked file cabinet instead of the safe located in the Chief Deputy's office. The key to the file cabinet was stored in a desk drawer where anyone could have access. According to the out-going Office Manager, the bank token was transferred to the incoming Office Manager. However, the token was specifically assigned to the Chief Deputy to access the bank account online. Not adequately restricting access to cash assets increases the risk of theft or loss.

Recommendations: To ensure that monies are adequately safeguarded, we recommend that all monies be secured in the safe located in the evidence room. We also recommend that the bank token be secured and password protected at all times.

3. During the six months ended March 31, 2017, we observed two instances where incorrect deposit slips were completed by the Office Manager. The receipts were erroneously deposited into the County's consolidated cash rather than the Constable's account. This condition occurred because there was not an independent review of the bank deposit.


Recommendations: As a preventive control, we recommend that someone other than preparer review the deposit for accuracy and completeness. The reviewer should initial and date the deposit slip.

We discussed our observations and recommendations with the Chief Deputy. Attached is the management's written response.

### **CLOSING REMARKS**

We appreciate the cooperation of Constable Office's staff during our review. Please call me if you have any questions regarding the contents of this report.

Sincerely,

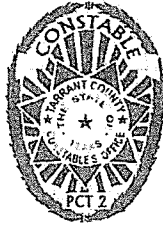


S. Renee Tidwell, CPA  
County Auditor

*Attachment*  
Management's response

*Audit Team*  
Kim Buchanan, Audit Manager  
Maki Ogata, Senior Internal Auditor

*Distribution*  
Jerry Robinson, Chief Deputy



**DAVID WOODRUFF**  
Constable Pct 2 Tarrant County  
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Arlington, Texas 76010  
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(817) 548-3914 (Fax)

May 19, 2017

S. Renee Tidwell, CPA  
County Auditor  
100 E Weatherford, Texas 760119

**Re: Auditor's Report – Exit Review for Phyllis Jack, Office Manager**

Dear Ms. Tidwell,

I concur with the findings from the "Exit Review" conducted by your staff. My office has taken measures to implement the recommendations.

As always, your staff is greatly appreciated.

Sincerely,

  
David Woodruff