



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#126730

PAGE 1 OF 3

DATE: 12/12/2017

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE FOLLOW-UP OF THE FINANCIAL AND SYSTEM CONTROLS FOR THE CONSTABLE'S OFFICE, PRECINCT 5**

COMMISSIONERS COURT ACTION REQUESTED:

It is requested that the Commissioners Court receive and file the Auditor's Report of the Follow-up of the Financial and System Controls for the Constable's Office, Precinct 5.

BACKGROUND:

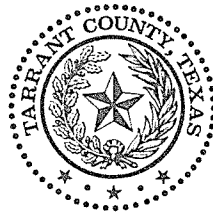
The Auditor's Office performed a follow-up to determine the status of the observations and recommendations made in the audit report presented to the Commissioners Court on June 27, 2017.

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
TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506
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November 27, 2017

Constable Ruben Garcia, Precinct 5
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Follow-up on Financial and System Controls, Constable Precinct 5

The Auditor's Office performed a follow-up review to determine the status of the observations and recommendations made in the audit report presented to Commissioners Court on June 27, 2017. Except for the condition related to the disposition of seized and held property, we found that all recommendations were fully implemented. The Constable's staff stated that they are currently working with the Criminal District Attorney's Office and the Sheriff's Office to dispose of seized property in accordance with the Code of Criminal Procedure.

Tarrant County does not have an automated system to track papers distributed to individual Constable Offices. As a result, it is impossible to determine whether all funds collected in the field were accurately recorded and deposited. Because of this inherent risk associated with collecting monies in the field, the Constable implemented a new policy where deputies no longer collect for NSF related payments in the field. The Constable's staff turned in 45 manual receipt books to the Auditor's Office on November 21, 2017. The Constable retained eight to use specifically for writs of execution or if the Mainframe is down and a receipt cannot be printed. These eight receipt books have been inventoried and are secured in the property room safe.

We appreciate the assistance of the Constable and his staff during our review. Please call me if you have any questions regarding the contents of this report.

Sincerely,

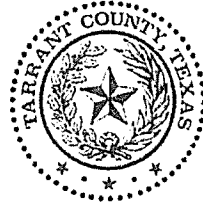

S. Renee Tidwell, CPA
County Auditor

Attachments: Management's Response

Distribution: David C. Deniz, Chief Deputy

Audit Team:

Kim Buchanan, Audit Manager
Kara Hoekstra, Senior Internal Auditor



RUBEN GARCIA

CONSTABLE PRECINCT 5
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PH: 817/884-1892

November 30, 2017

*S. Renee Tidwell, CPA
Tarrant County Auditor
100 E Weatherford
Fort Worth Texas 76196*

Dear Ms. Tidwell,

I would like to thank you and your staff on the detailed report of the Constables Office Pct-5. Our office had the opportunity to review the follow up to Auditor Report and I agree with all recommendations that the Audit Team made as well as reviewing them with my office and making sure they are implemented and corrected.

Our department was very impressed with the thoroughness and professionalism of the Audit Team. Thank you for the opportunity given to our department to implement and make adjustments to recommendations to make it a smooth working process for both our department and yours.

Sincerely,

Ruben Garcia, Constable