



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#114596
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DATE: 2/5/2013

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE TARRANT COUNTY EXIT REVIEW FOR THE CONSTABLE, PRECINCT 5**

***** CONSENT AGENDA *****

COMMISSIONERS COURT ACTION REQUESTED:

It is requested that the Commissioners Court receive and file the Auditor's Report of the Tarrant County Exit Review for the Constable, Precinct 5.

BACKGROUND:

On November 20, 2012, the Honorable Sergio De Leon left the Constable, Precinct 5 position to become the Justice of the Peace, Precinct 5. The successor, Honorable Ruben Garcia, assumed office on the same day. The Auditor's Office conducted selected procedures to provide accountability for the transfer of authority. The Auditor's Office does not opine on the constable's financial statements and internal control structure since the review was limited in scope. Based on the results of the testing, the transfer of Justice of the Peace, Precinct 5's authority appears to be complete without exception.

Attached to this report is management's response from Constable Garcia.

FISCAL IMPACT:

There is no direct fiscal impact associated with this item.

SUBMITTED BY:	Auditor	PREPARED BY:	S. Renee Tidwell
		APPROVED BY:	



TARRANT COUNTY

TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506
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January 25, 2013


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

Re: Auditor's Report – Exit Review for Constable, Precinct 5

On November 20, 2012, the Honorable Sergio De Leon left the Constable, Precinct 5, position to become the Justice of the Peace, Precinct 5 (JP5). The successor, the Honorable Ruben Garcia, assumed office on the same day. The Auditor's Office conducted selected procedures to provide accountability for the transfer of authority to the incoming Constable. These procedures primarily included verification of cash, trust balances, assigned County assets, and the removal of the outgoing officeholder's access to County systems. We do not opine on the Constable's financial statements and internal control structure since our review was limited in scope. Based on the results of our testing, the transfer of authority appears to be complete without exception.

We appreciate the cooperation of the Honorable Ruben Garcia and his staff during our review. In addition, we express gratitude to the Honorable Sergio De Leon for the cooperation extended to the Auditor's Office during his tenure as Constable.

Very truly,


S. Renee Tidwell, CPA
County Auditor

Attachment Management's response

Distribution Honorable Sergio De Leon, Justice of the Peace, Precinct 5

Audit Team Kim Trussell, Audit Manager
Dan Thompson, Senior Internal Auditor
Rebecca Seymore, Internal Auditor



RUBEN GARCIA

CONSTABLE PRECINCT 5
300 W. BELKNAP
FORT WORTH, TEXAS 76196
PH: 817/884-1892

January 29, 2013

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

RE: Auditor's Report - Exit Review for Constable Pct-5

Our office is in receipt of the Auditor's Report for the Constable Pct-5 office and reconciliation of our accounts due to the transition in office holders.

I accept the report and agree with all observations and findings to be that of a complete audit without exceptions.

Please feel free to contact me if you have any questions, suggestions or recommendations for financial transactions of Constable Pct-5 office.

Respectfully,

[REDACTED]
[REDACTED]
Ruben Garcia
Constable

CC: Kim Trussell, Audit Manager
Dan Thompson, Senior Internal Auditor