



COMMISSIONERS COURT  
COMMUNICATION

CO#114838  
REFERENCE NUMBER 0  
PAGE 1 OF 4  
DATE: 3/19/2013

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE EXIT REVIEW OF THE TARRANT COUNTY CONSTABLE, PRECINCT 6**

**\*\*\* CONSENT AGENDA \*\*\***

**COMMISSIONERS COURT ACTION REQUESTED:**

It is requested that the Commissioners Court receive and file the Auditor's Report for the Exit Review of the Tarrant County Constable, Precinct 6.

**BACKGROUND:**

On December 31, 2012, Joe Kubes retired as Constable, Precinct 6, and his successor, Constable Jon Siegel, assumed office on January 1, 2013. 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 authority appears to be complete without exception.

The audit report includes one observation related to controls over items held in the property room that was communicated to Constable Siegel.

**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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February 20, 2013

Constable Jon Siegel, Precinct 6  
The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

Re: Auditor's Report – Exit Review for Constable Joe Kubers, Precinct 6

### SUMMARY

On December 31, 2012, Joe Kubers retired as Constable, Precinct 6, and his successor, Constable Jon Siegel, assumed office on January 1, 2013. 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 and other receipts, trust balances, seized and acquired property, 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 nature. Based on the results of our testing, the transfer of authority appears to be complete without exception.

During our review, we observed one condition that requires management's attention. We discussed this condition with Constable Siegel on February 26, 2013. Attached is his written response.

### OBSERVATION AND RECOMMENDATION

*Observation 1 – Controls over items held in the property room should be improved.*

#### Background

During the course of normal duty, a peace officer may obtain items such as weapons, ammunition, drugs, and drug paraphernalia. When this occurs, the peace officer, in this case the Constable's Office, retains custody of the property until further orders from a magistrate. The Code of Criminal Procedure provides guidance for the safeguarding and the disposition of seized, forfeited, and unclaimed property held by the peace officer.

### Observation

During our review, we found that the log maintained by the Constable's Office does not always include a service or writ number or the description of the property, such as a serial number or other information that clearly identifies the property. Furthermore, the log does not clearly indicate the *current* inventory held in the property room. As a result, it was impossible to account for the property held by the Constable's Office. There is also an increased risk of loss and theft of these items.

### Recommendation

We recommend that the Constable's Office revise the property room log to include the following information:

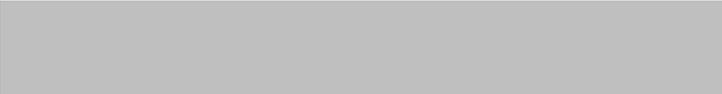
- Description of property
- Model or serial number, if applicable
- Property owner's name
- Date property is seized or confiscated
- Case, service, or writ number
- Officer's name
- Location of item in property room
- Disposition of the case such as whether the property was returned, destroyed, or put into service
- Date property is returned to the owner
- Date the case is disposed

The log should clearly identify items *currently* held in the property room. We also recommend that the constable consult with Information Technologies for possible options to electronically record and track held property.

### CLOSING REMARKS

We appreciate the cooperation of Constable Siegel and his staff during our review. In addition, we express gratitude to former Constable Kubes for the cooperation extended to the Auditor's Office during his tenure with the County.

Very truly,



S. Renée Tidwell, CPA  
County Auditor

*Attachment:* Management's response

*Distribution:* Former Constable Joe Kubes, Precinct 6

*Audit Team:* Kim Trussell, Audit Manager  
Julie Hillhouse, Senior Internal Auditor  
Matt Jones, Internal Auditor



**TARRANT COUNTY**

**JON SIEGEL  
CONSTABLE PRECINCT 6  
6551 GRANBURY ROAD  
FORT WORTH, TEXAS 76133**

March 7, 2013

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

Re: Auditors Report – Exit Review and Audit Findings

Mrs. Tidwell,

The Tarrant County Precinct 6 Constable’s office is in receipt of the Auditor’s Report. I accept the report and agree with the observation related to the property room. We will implement your recommended procedures immediately. I appreciate your staff and their willingness to assist us in correcting this issue so quickly.

I look forward to a positive working relationship with the Tarrant County Auditor’s Office. Please feel free to contact me or any of my staff should you have further questions or suggestions.

Thank You 



Jon Siegel |  
Constable Precinct 6