



Audit Report
CONSTABLE - PRECINCT 1
OCTOBER 1, 2014 – MARCH 31, 2015
Status: Final

For action:

Shane Williams Constable

For information:

Jeff May County Auditor
Linda Riggs First Assistant Auditor

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CONSTABLE - PRECINCT 1
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Report Summary

As part of the 2015 Compliance Audit Plan, an audit of the Constable - Precinct 1 was conducted in accordance with Texas Local Government Code §115.002.

The overall objective of the audit was to provide assurance that internal controls are in place to ensure:

- The officer has collected all the money they are obligated to collect
- The money collected was properly remitted to the appropriate party
- All funds are properly managed
- All money is properly accounted for, accurately reported, and adequately safeguarded
- The operations of the office conform to prescribed procedures
- Exposure to potential risk is minimized

The audit scope included an audit of banking, cash receipts and internal controls. The time period audited was October 1, 2014 through March 31, 2015.

Refer to the Observations and Recommendations section, as well as the Appendix for the results of the audit.

This review was not intended to provide absolute assurance on all procedures, activities, or controls. We will continue to examine aspects of the office in compliance with statutes and to provide reasonable assurance that County assets are safeguarded and appropriately managed.

An exit conference with the Constable was held on Thursday, March 03, 2016 to discuss this report.

The time and assistance provided by the Constable and the staff during this engagement is greatly appreciated.

Observations and Recommendations

Observation	Recommendation	Management Response
FINDING NUMBER: 130		
<p><u>Condition:</u> Case 416-02244-2012 was closed and filed away, however the case had a balance due of \$137.96. Only the publishing costs of \$397.95 were collected and disbursed, but the Constable 1 costs of \$137.96 were not collected, nor disbursed to the county.</p> <p><u>Effect:</u> The county did not receive all monies due on this case.</p> <p><u>Cause:</u> The case was closed prior to all monies being collected and paid to the county.</p> <p><u>Criteria:</u> The case or paper status should be reviewed to ensure no additional action needs to be completed prior to closing each case.</p>	<p><u>A. Transaction Required:</u> The Constable 1 costs of \$137.96 should be collected from the payee, recorded on the case and submitted to the county.</p> <p><u>B. Internal Control Change:</u> The Constable 1 office should utilize a spreadsheet to track case/paper status to ensure the completion of a case prior to closure.</p>	<p><u>A. Response:</u> The \$137.96 was outstanding and we were awaiting payment.</p> <p><u>B. Response:</u> This case was not closed. When we are awaiting payments on these types of cases we file them due to not having enough space in our offices to properly file them, in an active status.</p>