



**Comprehensive Audit Report
CONSTABLE - PRECINCT 4
OCTOBER 1, 2018 – SEPTEMBER 30, 2019
Status: Final**

For action:

Joseph Wright

Constable 4

For information:

Linda Riggs

Kristine Malone

County Auditor

First Assistant Auditor

Comprehensive Audit Report
CONSTABLE - PRECINCT 4
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Report Summary

As part of the 2019 Comprehensive Audit Plan, an audit of the Constable - Precinct 4 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, 2018 through September 30, 2019.

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 Tuesday, January 26, 2021 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:		
<p><u>Condition:</u> There were two civil paper transactions that were sold at auction, however the commission was calculated as commission on sale (without sale), instead of commission on sale. Civil paper C4-18-005152 commission collected was \$5,179 when the commission collected should have been \$10,200. Civil paper C4-18-005153 commission collected was \$4,085.19 when the commission collected should have been \$8,100.</p> <p><u>Effect:</u> Less monies were collected on commission from the sales resulting in a loss of \$9,035.81 due to Constable 4.</p> <p><u>Cause:</u> Commission calculations were determined by using the 'Commission on Sale (Without Sale)' rates rather than the 'Commission on Sale' rates.</p> <p><u>Criteria:</u> The 2019 Fee Schedule states that commission from sales should be calculated as 10% of first \$5,000 of any amounts collected and 5% of any amounts collected over \$5,000.</p>	<p><u>A. Transaction Required</u> The court should be petitioned for the underpayments of \$4,014.81 on paper C4-18-005153 and \$5,021 on paper C4-18-005152 for a total of \$9,035.81.</p> <p><u>B. Internal Control Changes</u> Deputies executing and collecting on civil papers should ensure that the totals used to complete the calculations match the supporting documentation and comply with the Judge's orders. They should also ensure that their returns document all the correct facts and numbers.</p>	<p><u>A. Response:</u> In response to your audit finding on cause C4-18-005152, we have requested and received a refund of the monies due.</p> <p>The attorneys are still working on getting the refund for paper C4-18-005153.</p> <p><u>B. Response:</u> Additionally, we have implemented new checks and balances with a designated person on staff double checking calculations of, and for, responsible parties.</p> <p><u>Status of Recommendation:</u></p>

