



**Comprehensive Audit Report
CONSTABLE - PRECINCT 1
OCTOBER 1, 2021 - SEPTEMBER 30, 2022
Status: Final**

For action:

Matthew Carpenter

Constable Precinct 1

For information:

Linda Riggs

Kristine Malone

County Auditor

First Assistant Auditor

**Comprehensive Audit Report
CONSTABLE - PRECINCT 1
OCTOBER 1, 2021 - SEPTEMBER 30, 2022**

Report Summary

As part of the 2022 Comprehensive 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, 2021, through September 30, 2022.

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 Constable Precinct 1 was held on Thursday, April 20, 2023, to discuss this report.

The time and assistance provided by Constable Precinct 1 and the staff during this engagement are greatly appreciated.

Observations and Recommendations

Observation	Recommendation	Management Response
<p>Condition: A Writ of Sequestration was issued on 5/19/22 and Constable 1's office seized the property on 5/26/22. On 6/17/22, the deputy collected and manually receipted (#1000) a \$569.93 cash payment for the towing and storage fees. The storage fee of \$279.93 was entered and receipted (#53) into Softcode and deposited. However, the towing fee of \$290 in cash was not receipted into Softcode nor deposited but delivered to the towing company by the deputy on 6/20/22.</p> <p>Effect: Monies that are unaccounted for in the system create potential liability for fraud or theft. Additionally, since the transactions were not recorded in Softcode, the payment and disbursement documentation cannot be viewed and any future inquiries cannot be verified.</p> <p>Cause: Constable 1's office did not follow the Collin County Cash Handling Policy.</p> <p>Criteria: All cash received should be recorded through Softcode with a computer-generated official county receipt or official county temporary manual receipt. If a temporary manual receipt is utilized, that</p>	<p>A. Transaction Required: Constable 1 should document and notate what took place concerning this transaction and permanently keep all documentation.</p> <p>B. Internal Control Change: Deputies executing and collecting on civil papers should ensure that the monies collected on fees match the supporting case documentation. Any overpayment should be receipted and properly refunded to the correct payee using Softcode.</p> <p>Note: This finding occurred in June 2022, before Constable Matthew Carpenter took office on November 21, 2022.</p>	<p>A. Response: I agree with these findings and acknowledge these actions were prior to my taking office and by employees that are no longer with this agency. I have proven policies and procedures in place that do not allow these actions to occur.</p> <p>B. Response: I agree with these findings and acknowledge these actions were prior to my taking office and by employees that are no longer with this agency. I have proven policies and procedures in place that do not allow these actions to occur.</p>

temporary receipt should be converted to a computerized receipt and immediately deposited into Constable 1's bank account for tracking until properly disbursed with a check that is issued from Softcode.		
--	--	--