



**Change of Office Audit Report
CONSTABLE - PRECINCT 4
DECEMBER 1, 2024 - DECEMBER 31, 2024
Status: Final**

For action:

Steven Asher Constable Precinct 4

For information:

Robert D. Cone
Kristine Malone

County Auditor
First Assistant Auditor

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Report Summary

This audit was conducted pursuant to the authority granted to the County Auditor under Chapter 115 of the Texas Local Government Code, which governs the financial administration and auditing of county officers.

The overall objective of the audit was to provide assurance that financial instruments and internal controls are in place before the transition to the officer's successor to ensure:

- Financial activity is current and accurately reflected
- All assets and financial instruments are accounted for
- Exposure to potential risk is minimized

The audit scope included assets, financial activity, and internal controls. The time period audited was December 1, 2024, through December 31, 2024.

The results of the control and transaction testing did not identify any specific or significant instances of non-compliance within the scope of our 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 Precinct 4 was held on Monday, August 25, 2025 to discuss this report.

The time and assistance provided by the Constable Precinct 4 and the staff during this engagement is greatly appreciated.