



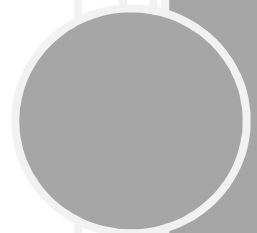
AUDIT REPORT

DALLAS COUNTY

FY2021 Federal Forfeiture-Constable Pct. 2

Darryl D. Thomas
Dallas County Auditor

ISSUED: 1/25/2022
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FY2021 Federal Forfeiture-Constable Pct. 2

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This report is intended for the information and use of the agency/department. While we have reviewed internal controls and financial reports, this review will not necessarily disclose all matters of a material weakness. It is the responsibility of the department to establish and maintain effective internal control over compliance with the requirements of laws, regulations, and contracts applicable to the department



DALLAS COUNTY
COUNTY AUDITOR

MANAGEMENT LETTER

Honorable Billy Gipson
Constable Precinct No. 2
Dallas, Texas

Attached is the County Auditor's final report entitled "FY2021 Federal Forfeiture-Constable Pct. 2" Report. In order to reduce paper usage, a hard copy will not be sent through in house mail except to the auditee.

In you prefer that released reports be emailed to a different (or additional) recipient, please inform me of the name and the change will be made.

Respectfully,



Darryl D. Thomas
County Auditor

EXECUTIVE SUMMARY

FY2021 Constable's Precinct No 2 use of Federal Forfeiture funds were performed according to requirements contained in the Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Department of Justice) and the Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies (Department of Treasury). The federal equitable sharing audit includes a review of the shared funds and property received from federal agencies and federal forfeiture expenditures by Dallas County agencies. Internal Control weaknesses which need consideration by management are:

Summary of Significant Observations:

None

Repeat observations from Previous Audits:

None

Only those weaknesses which have come to our attention as a result of the audit have been reported. It is the responsibility of the department management to establish and maintain effective internal control over compliance with the requirement of laws, regulations, and contracts applicable to the department.

INTRODUCTION

Dallas County Auditor's Office mission is to provide responsible, progressive leadership by accomplishing the following:

- Comply with applicable laws and regulations
- Safeguard and monitor the assets of the County utilizing sound fiscal policies
- Assess risk and establish and administer adequate internal controls
- Accurately record and report financial transactions of the County
- Ensure accurate and timely processing of amounts due to County employees and vendors
- Set an example of honesty, fairness and professionalism for Dallas County government
- Provide services with integrity
- Work in partnership with all departments to resolve all issues of the County
- Strive to utilize the latest efficient and effective technology in the performance of tasks
- Provide technical support and training in the development, implementation, and maintenance of information systems
- Hold ourselves accountable to the citizens of the County at all times
- Be responsive to the elected officials and department heads of Dallas County

This audit covered the period of October 1, 2020 through September 30, 2021.

The auditor tested the approved budget and availability of cash. Internal controls for financial management by the Constable's office including purchasing, accounting, compliance, and reporting are tested at year-end. A random sampling of the total budget activity was selected for certain procedures, while some categories were reviewed in entirety. Review steps included, but were not limited to: 1) Purchasing, 2) Accounting, 3) Compliance and 4) Reporting.



DETAILS

Inventory

A review of 51 items purchased with Federal Forfeiture funds revealed: one item was not located during inventory. **Status:** On 11/4/21, we found documentation that the misplaced weapon was traded on 10/14/2020 with GT Distributors in a one trade bid who has it in their custody. In addition, a partial inventory list of equipment purchased with forfeiture funds is maintained by the precinct.

Capital and non-capital property should be tracked according to UGMS 2 CFR Section 200.313 and property should be maintained according to Dallas County Code Chapter 90 Article III. A lack of supervisory review and no periodic physical inventory and updates to records have resulted in incomplete records of forfeiture equipment.

Recommendation

Inventory

Management Action Plan

Greater supervisory management and quality controls have been put in place to maintain oversight of items in the care and custody of Dallas County Constable Precinct #2 including:

- Items are handled by supervision only
- Documentation will have a multi-step check process
- A log will be kept in place of transactions.

Auditors Response

- None

cc: Darryl Martin, Commissioners Court Administrator