



# DALLAS COUNTY COUNTY AUDITOR

## Memorandum

To: Honorable Ben Adamcik  
Constable Precinct No. 3

From: Darryl D. Thomas *Darryl D. Thomas*  
County Auditor *DRW*

Subject: Review of Statutory Reporting and Compliance for October 1, 2014 through September 30, 2015.

Date: Issued: *November 1, 2017*  
Released: *December 1, 2017*

### **Scope**

A review was performed on the records and reports of Constable Precinct No. 3 for October 1, 2014 through September 30, 2015 during the term of the Honorable Ben Adamcik.

### **Review Procedures**

Standard review procedures were followed to test the internal controls for cash, revenue, and other county assets. A random sampling of the total activity was selected for certain review steps based on risk, the dollar value of transactions, the volume of transactions, and noted internal control weaknesses. Testing also involved a review of the Constable Civil System.

A partial list of the review tests include:

- Examined Constable Precinct No. 3's cash handling internal controls
- Accounted for numerical sequence of manual receipts
- Traced amounts recorded in County Wide Receipt (CWR) system to the bank deposits
- Performed unannounced cash counts
- Examined Special Fund disbursements to determine if sufficient funds were collected, proper payees paid and if posting to the Constable civil system had occurred
- Reviewed assessed fees, commissions, executions and orders of sale for compliance with applicable state laws and Commissioners Court orders
- Reviewed time and attendance records for proper posting and compliance with County Policies and Procedures
- Reviewed Constable civil return lists for correct postings to the Constable Civil System to determine if appropriate credit was given to the Constable by the District Clerk, County Clerk and Justices of the Peace
- Reviewed Texas Attorney General IV-D billings
- Examined the Evidence/Property Room procedures and log sheets
- Documented warrant processes
- Confirmed requisite bond on file
- Reviewed responses to internal control questionnaires (ICQ) completed by staff

## **Statistical**

Fiscal Year 2015

- 12,321 civil papers served per Constable Civil System
- 1,737 writs and orders of sale served per Constable Civil System
- 5,859 criminal papers served per Constable Civil System
- \$1,350,772.45 constable fee revenue collected all sources
- \$5,672.32 constable commission collected

## **FINDINGS:**

### **Cash Management**

**Office Receipts** – A review of the unused manual field receipts revealed two missing receipts that could not be located.

**Field Receipts** – A review of 26 form 44-A field receipts including four void receipt written by the writ deputies in the field revealed an instance in which a 44-A manual receipt that did not appropriately identify an explanation for the void, and instances without all the triplicate copies retained.

**Assessment/Collection** – A review of 40 office receipts to determine if the amount collected was in compliance with state laws and Commissioners Court orders, and properly recorded to the Constable Civil System (CCS) revealed instances in which the incorrect amount was collected per Commissioner's Court order.

**Disbursements/Special Fund Reconciliation** – A review of Special Fund activity revealed as of September 30, 2015 old balances totaling \$3,531.69 had not been researched for disbursing to the applicable party and/or escheating to the County Treasurer or State Comptroller.

### **Processing:**

**Civil Paper Service** – Monetary credit for civil paper services is consistently collected / reflected on the Justice of the Peace Accounting System; however, the Odyssey Civil Courts System reflects instances where the Sheriff or other Constable Precincts received monetary credit for papers served by the Constable.

**AG Billings** – There are instances of cases being overcharged.

**Commission Calculations** – A review of 18 writ collections and commission calculations for compliance with Commissioners Court approved rates revealed: one instance in which the commission was under calculated by \$19.60; eight cases where the wrong date was used in the Writ Deputy's calculation; one instance in which the incorrect interest rate was used in the Writ Deputy's calculation; one instance in which the incorrect interest rate, judgment amount, and dates were used in the Writ Deputy's calculation.

## **Recommendations:**

### **Cash Management**

**Office Receipts** – All unused receipt books should be locked and secured until issued by the Chief Clerk to the Writ Deputy.

**Field Receipts** – All three copies of voids should be maintained. And, a reason for the void should be written on all voids.

**Assessment/Collection** – Continue to assess service fees in accordance with state laws and Commissioners Court orders.

**Disbursements/Special Fund Reconciliation** – Maintain a Special Fund control ledger accounting for all special fund receipts, disbursements, and case balances. The Special Fund ledger should be periodically reviewed by supervisory personnel. Unclaimed property statutes in accordance with Property Code Chapters 72 and 76 should be followed.

**Processing:**

**Civil Paper Service** – Examine computerized court records associated with papers served or attempted to verify that the fees are properly credited to Precinct No. 3. All data elements including payments made to the court should be accurately entered in the CCS.

**AG Billing**– Continue to assess service fees in accordance with state laws and Commissioners Court orders.

**Commission Calculations** – Calculations should be verified / reviewed by another person.

**Summary:**

This report is intended for the information and use of the 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.

Highest areas of risk which need to be addressed include: clearing old Special Fund balances and complete and accurate entry of civil paper service to the Constable Civil System.

Development of written internal procedures should be initiated to ensure compliance with recommended procedures, county policies, and state statutes. Consideration of all issues and weaknesses should be incorporated by the precinct as a self-assessment tool.

CC: Darryl Martin, Commissioner's Court Administrator  
Ryan Brown, Office of Budget and Evaluation