

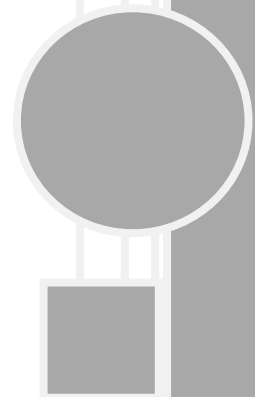


# AUDIT REPORT

DALLAS COUNTY

2020 STATE FORFEITURE-CONSTABLE PCT 3

Darryl D. Thomas  
Dallas County Auditor  
ISSUED: December 11, 2020  
RELEASED: December 11, 2020



# 2020 STATE FORFEITURE-CONSTABLE PCT 3

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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 Benjamin Joe Adamcik  
Constable Precinct No. 3  
Dallas, Texas

Attached is the County Auditor's final report entitled "**2020 State Forfeiture-Constable Pct. 3**" Report. In order to reduce paper usage, a hard copy will not be sent through in-house mail except to the auditee.

If 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,

A handwritten signature in blue ink that reads "Darryl D. Thomas". The signature is fluid and cursive, with the first name being the most prominent.

Darryl D. Thomas  
County Auditor

## **EXECUTIVE SUMMARY**

FY2020 Constable's Precinct No 3 use of State Forfeiture Funds were performed according to state requirements as contained in V.T.C.A., Code of Criminal Procedure, Article 59.06 (g). The Chapter 59 audits included a review of the proceeds, expenditures and property from criminal seizures for the various offices and the corresponding cases filed by the Dallas County District Attorney's Office. Internal Control weaknesses which need consideration by management are:

### **Summary of Significant Observations:**

None

### **Repeat observations from Previous Audits:**

- Lack of training and knowledge of inventory procedures. Not Resolved
- Three items not located during inventory (Sperian Howard Leight Electronic Ear Muffs). Not Resolved
- A partial inventory list of forfeiture purchases and equipment is maintained. Not Resolved

## 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

The objectives of this audit are to:

1. Ensure compliance with statutory requirements
2. Evaluate internal controls
3. Verification of accuracy and completeness of reporting
4. Review controls over safeguarding of assets

This audit covered the period of October 1, 2019 through September 30, 2020.

The audit procedures will include interviews with key process owners, observation of transactions processing, data analysis and sample testing of transactions. The main system used will also be reviewed and incorporated as part of the testing of transactions.

## DETAILS

cc: Darryl Martin, Commissioners Court Administrator