

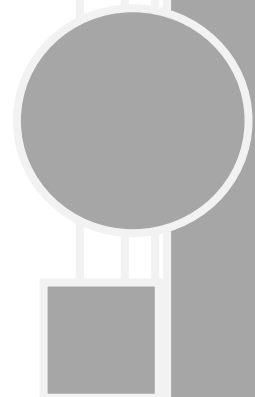


AUDIT REPORT

DALLAS COUNTY

CONSTABLE PCT 5 - CHAPTER 59

Darryl D. Thomas
Dallas County Auditor
ISSUED: January 18, 2019
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CONSTABLE PCT 5 - CHAPTER 59

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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 Beth Villarreal
Constable Precinct 5
Dallas, Texas

Attached is the County Auditor's final report entitled "**Constable Pct 5 - Chapter 59**" 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".

Darryl D. Thomas
County Auditor

EXECUTIVE SUMMARY

FY2018 Constable's 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 certified reports are to be delivered to the Criminal Prosecutions Division of the Office of the Attorney General no later than 60 days after the end of the County's fiscal year end or November 30th. According to statute, the audits shall be completed annually by the Commissioners Court on a form provided by the Office of the Attorney General. New procedures implemented by the Office of the Attorney General require the forms to be completed and electronically certified/submitted online by the Auditor (preparer certification) and the elected official (head of agency certification). 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. We obtained reasonable assurance that support exists for financial transactions. We also compiled records for the financial report. Our review was conducted on a test basis and was not designed to identify all deficiencies in internal control. We did not test compliance with all laws and regulations applicable to the Dallas County Constable Precinct No. 5 office. Testing was limited to controls and regulations that have a direct and material effect on financial reporting of state forfeiture funds. The forfeiture activity includes \$0 seized, \$0 forfeited, and \$0 expended for Constable Precinct 5 during the state fiscal year ending September 30, 2018. Forfeited funds are held in a special account in the treasury, to be used by the Constable's office solely for law enforcement purposes. Internal Control weaknesses which need consideration by management are:

Summary of Significant Observations:

None.

Repeat observations from Previous Audits:

None.

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 review covered fiscal year ending September 30, 2018.

Tests were performed for limited purpose of compiling financial transactions in format required by the Attorney General. Internal controls for financial management by the Constable 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.

DETAILS

Forfeiture Inventory

A review of one piece of equipment purchased with State Forfeiture funds revealed that the Precinct does not maintain a log to track forfeiture purchases and equipment. Best practices regarding inventory procedures suggest that capital and non-capital property should be managed according to UGMS 2 CFR Section 215.34 and maintained according to Dallas County Code Chapter 90 Article III. A lack of formal training and written inventory procedures resulted in inaccurate records of forfeiture equipment.

Recommendation

Forfeiture Inventory

Management should prepare an inventory list that includes an accurate description of all forfeiture property received, the Dallas County property tag number and IT asset tag number (if either are applicable), serial numbers, date and manner of disposal, current location of property, and any other information that could be useful in identifying and tracking the property.

Management Action Plan

Auditors Response

cc: Darryl Martin, Commissioners Court Administrator