



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER 0
PAGE 1 OF 4
DATE: 11/1/2011

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE TARRANT COUNTY CONSTABLE, PRECINCT 4**

***** CONSENT AGENDA *****

COMMISSIONERS COURT ACTION REQUESTED:

It is requested that the Commissioners Court receive and file the Auditor's Report of the Tarrant County Constable, Precinct 4.

BACKGROUND:

In accordance with Local Government Code, Subchapter A, 115.001, Examination of Records, and 115.002, Examination of Books and Reports, the Auditor's Office reviewed the Constable's controls over County funds during the fiscal year ended September 30, 2011. The objective of the review was to determine whether fees were assessed in accordance with the fee schedule approved by the Commissioners Court, and whether controls were adequate to reasonably ensure that funds collected were accurately recorded and deposited.

A written response from the Constable is attached.

FISCAL IMPACT:

There is no direct fiscal impact associated with this item.

| | | | |
|---------------|---------|--------------|------------------|
| SUBMITTED BY: | Auditor | PREPARED BY: | S. Renee Tidwell |
| | | APPROVED BY: | |



TARRANT COUNTY

TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506
100 E. WEATHERFORD
FORT WORTH, TEXAS 76196-0103
817/884-1205
Fax 817/884-1104

S. RENEE TIDWELL, CPA
COUNTY AUDITOR
rtidwell@tarrantcounty.com

RONALD D. BERTEL, CPA
FIRST ASSISTANT COUNTY AUDITOR
rbertel@tarrantcounty.com

October 6, 2011

Constable Dub Bransom, Precinct 4
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Tarrant County Constable, Precinct 4

SUMMARY

In accordance with Local Government Code, Subchapter A, §115.001, *Examination of Records*, and §115.002, *Examination of Books and Reports*, we reviewed the Constable's controls over County funds during the fiscal year ended September 30, 2011. The objective of our review was to determine whether fees were assessed in accordance with the fee schedule approved by the Commissioners Court, and whether controls were adequate to reasonably ensure that funds collected were accurately recorded and deposited.

Constable staff recorded receipts that totaled approximately \$112,500 during the review period. During our review, staff could not locate two receipt books, containing 50 receipts each (see observation below). Based on our testing of the manual receipts completed, we found that fees were correctly assessed and the manual receipts reconciled to amounts recorded and deposited. We cannot opine whether staff recorded and deposited *all* monies collected since it is not possible to determine whether a receipt was prepared for each transaction. While unrecorded transactions may exist, we have no indication that this has occurred.

We discussed the observation and recommendation included in this report with appropriate management and staff. We also communicated less significant matters to staff during the review. Attached to this report is a written response from the Constable.

OBSERVATION AND RECOMMENDATION

Controls were not adequate regarding the accountability and safeguarding of manual receipts books used by the Constable's Office.

During the review, we found that staff could not locate two receipt books containing 50 manual receipts each. As a result, we could not determine whether the Constable's staff recorded and deposited all collected monies.

We recommend that the Constable's Office implement procedures to account for and reconcile all manual receipts. Furthermore, staff should review the manual receipts to ensure that fees were assessed correctly, and that the amounts recorded on the manual receipts reconcile to the deposits. Prior to the issuance of this report, the Constable created a log showing the inventory of the manual receipt books and the books issued to the deputies.

CLOSING REMARKS

We appreciate the responsiveness and cooperation of the Constable's staff during our review. Please call me if you have any questions regarding the contents of this report.

Sincerely,



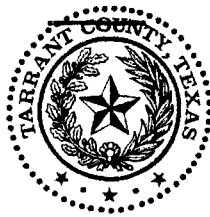
Renee Tidwell, CPA
County Auditor

Attachment:

Management's response dated October 24, 2011

Team:

Ron Bertel, First Assistant County Auditor
Kim Trussell, Audit Manager
Larry Baum, Senior Internal Auditor



TARRANT COUNTY

FORT WORTH, TEXAS 76102

DUB BRANSOM

CONSTABLE PCT. 4
NORTHWEST SUB-COURTHOUSE
6713 TELEPHONE ROAD
FORT WORTH, TEXAS 76135
817-238-4410
FAX 817-238-4413

October 24, 2011

Renee Tidwell, Auditor
Tarrant County, Texas

RE: Auditor's Report – Tarrant County Constable, Pct 4

Our office is in receipt of the draft report regarding the audit that was conducted in our office. We were made aware of some of the issues regarding the policies in our office regarding the handing of receipt books and the end of the month reports. Since then, polices have been put in place to keep track of all receipt books, such as keeping a log of the receipt books issued to the deputy. This log includes the Deputy's name, the date received and the receipt book number. Also, there has been an office procedure manual put in place regarding accounting policies. Also, we now have a verification system in place regarding our monthly reports. You will find a copy of these items attached.

We appreciate all recommendations given to this office as well as the assistance you have provided for this office. If there is any other information you need, please do not hesitate to contact our office.

Regards,

[REDACTED]

Dub Bransom, Constable
Northwest Sub-Courthouse
Tarrant County, Texas, Pct 4

RECEIVED
OCT 26 2011
AUDITOR-DJS