



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#134904

PAGE 1 OF 4

DATE: 03/02/2021

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE EXIT REVIEW  
FOR CONSTABLE, PRECINCT 2**

**\*\*\* CONSENT AGENDA \*\*\***

**COMMISSIONERS COURT ACTION REQUESTED:**

It is requested that the Commissioners Court receive and file the Auditor's Report of the Exit Review for Constable, Precinct 2.

**BACKGROUND:**

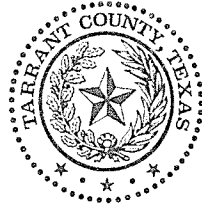
Constable David Woodruff's term expired on December 31, 2020, and his successor, the Honorable Robert McGinty, assumed office on January 1, 2021. The Auditor's Office conducted limited procedures to provide accountability for the transfer of authority.

**FISCAL IMPACT:**

There is no direct fiscal impact associated with this item.

SUBMITTED BY: Auditor's Office

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

VINCE CRUZ JR.  
FIRST ASSISTANT COUNTY AUDITOR  
vcruz@tarrantcounty.com

February 10, 2021

The Honorable Robert McGinty, Constable, Precinct 2  
The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

Re: Auditor's Report – Exit Review, Constable, Precinct 2

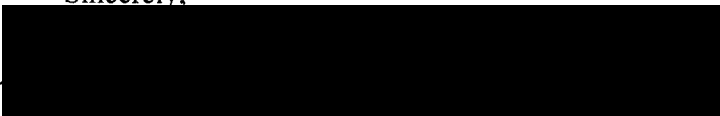
**SUMMARY**

Constable David Woodruff's term expired on December 31, 2020, and his successor, the Honorable Robert McGinty, assumed office on January 1, 2021. The Auditor's Office conducted limited procedures to provide accountability for the transfer of authority. Constable 2 does not have a change fund or a checking account. *Exhibit A* describes the scope of our work in greater detail. Based on the results of our testing, the transfer of authority appears to be complete. Since our review was limited in nature, we do not opine on the Constable's financial statements and internal control structure.

**CLOSING REMARKS**

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

Sincerely,

  
S. Renee Tidwell, CPA  
County Auditor

*Distribution:* Jerry Robinson, Chief Deputy

*Audit Team:* Kim Trussell, Audit Manager  
Steve Watson, Senior Internal Auditor

*Attachments:* Exhibit A  
Management's Response

## Exhibit A

### Scope and Methodology Constable, Precinct 2 Exit Review December 31, 2020

- 1) Verified last computer-generated and manual receipt. Reviewed receipts for sequential issuance and unusual items.
- 2) Traced last computer and manual receipts to the deposit.
- 3) Determined whether modifications to financial transactions were accurately processed on a sample basis.
- 4) Reviewed the monies held in trust account and verified disbursements were made in a timely manner.
- 5) Obtained documentation to support the removal and addition of authorized signers for the Accounts Payable signature list and ReadSoft authorizations.
- 6) Verified that the prior Constable's security authorizations were deactivated and the appropriate security authorizations were activated for the various County computer systems and applications.
- 7) Verified that the prior Constable's building access chub cards were deactivated.
- 8) Verified asset inventory assigned to the Constable, including the laptops, radios, and gas cards, was properly accounted for and returned.
- 9) Verified seized and abandoned property in the Constable's property room.
- 10) Determined the accuracy of the Law Enforcement Officer Standards and Education (LEOSE) funds recorded in the County's general ledger. Also verified compliance with Texas Occupancy Code 1701.157.

**Kim D. Trussell**

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**Subject:** FW: DRAFT Audit Report - Exit Review

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**From:** Robert J. McGinty <RJMCGinty@tarrantcounty.com>  
**Sent:** Tuesday, February 23, 2021 2:23 PM  
**To:** Steven E. Watson <SEWatson@tarrantcounty.com>  
**Cc:** Kim D. Trussell <KDTrussell@TarrantCounty.com>  
**Subject:** RE: DRAFT Audit Report - Exit Review

I concur with exit audit and would like to thank Steve Watson for his diligent efforts during these Pandemic circumstances.

Robert J. McGinty  
Constable. Pct. 2  
817-548-3910  
[rjmcginty@tarrantcounty.com](mailto:rjmcginty@tarrantcounty.com)

