



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#134789

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DATE: 02/09/2021

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE EXIT REVIEW FOR THE CONSTABLE AND OFFICE MANAGER, PRECINCT 5**

**\*\*\* 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 the Constable and Office Manager, Precinct 5.

**BACKGROUND:**

Constable Ruben Garcia's term expired on December 31, 2020, and his successor, the Honorable Pete Munoz, assumed office on January 1, 2021. Furthermore, the long-term Office Manager left County employment on September 29, 2020. The Auditor's Office conducted limited procedures to provide accountability for the transfer of authority for both positions.

**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  
Fax 817/884-1104

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

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

January 28, 2021

The Honorable Pete Munoz, Constable, Precinct 5  
The Honorable Commissioners Court  
Tarrant County, Texas

Re: Auditor's Report – Exit Review, Constable and Office Manager, Precinct 5

**SUMMARY**

Constable Ruben Garcia's term expired on December 31, 2020, and his successor, the Honorable Pete Munoz, assumed office on January 1, 2021. Furthermore, the long-term Office Manager left County employment on September 29, 2020. The Auditor's Office conducted limited procedures to provide accountability for the transfer of authority for the both positions. Constable 5 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.

Sincerely,

[REDACTED]  
S. Renee Tidwell, CPA  
County Auditor

*Distribution:* David Deniz, Chief Deputy

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

*Attachments:* Exhibit A  
Management Response

## Exhibit A

**Scope and Methodology**  
**Constable and Office Manager, Precinct 5**  
**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 and the Office Manager'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 and Office Manager's building access chub cards were deactivated.
- 8) Verified asset inventory assigned to the Constable and Office Manager, 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.



Pedro "Pete" Muñoz  
CONSTABLE, PCT 5

300 W. Belknap  
Fort Worth, Texas 76196  
817-884-1892

February 1, 2021

S. Renee Tidwell, CPA  
County Auditor

Kim Trussell, Audit Manager  
Steve Watson, Senior Internal Auditor

Re: Auditors Report- Exit Review for Constable Pedro "Pete" Muñoz, Precinct 5

Dear Ms. Tidwell,

I would like to thank you and your staff on the detailed report of the Constables Office prior to my taking control of it on 1-1-2021. I had the chance to review your observations and reviewed them with my staff. I agree with all of your report and appreciate your staff's hard work.

I would like to commend your Audit Team on their diligence and professionalism, and look forward to working with your office in any way we can.

Sincerely,

A solid black rectangular box redacting the signature of Pedro "Pete" Muñoz.

Pedro "Pete" Muñoz