



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#134905

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DATE: 03/02/2021

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE EXIT REVIEW
FOR CONSTABLE, PRECINCT 7**

***** 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 7.

BACKGROUND:

Constable Clint Burgess's term expired on December 31, 2020, and his successor, the Honorable Sandra Lee, 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

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S. RENEE TIDWELL, CPA
COUNTY AUDITOR
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VINCE CRUZ JR.
FIRST ASSISTANT COUNTY AUDITOR
vcruz@tarrantcounty.com

February 12, 2021

The Honorable Sandra Lee, Constable, Precinct 7
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Exit Review, Constable, Precinct 7


SUMMARY

Constable Clint Burgess's term expired on December 31, 2020, and his successor, the Honorable Sandra Lee, assumed office on January 1, 2021. The Auditor's Office conducted limited procedures to provide accountability for the transfer of authority. Constable 7 does not have a change fund or a checking account. Exhibit A describes the scope of our work in greater detail. Since our review was limited in nature, we do not opine on the Constable's financial statements and the overall internal control structure. Based on the results of our testing, the transfer of authority appears to be complete. However, we observed that the prior Constable did not accurately report the amount of used (spent) LEOSE funds to the Texas Comptroller's Office. The amount reported was the amount of funds *received*, not *used*. We communicated this issue to the Chief Deputy.

CLOSING REMARKS

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

Sincerely,


S. Renee Tidwell, CPA
County Auditor

Distribution: Charles Hatley, 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 7
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.

Office of Constable Sandra D. Lee
Tarrant County Precinct 7
1100 East Broad Street Suite 201
Mansfield, Texas 76063
817-473-5110



L-C07-21-0001

February 23, 2021

S. Renee Tidwell, CPA County Auditor

Re: Management Response to Auditor's
Exit Review of Constable Clint Burgess

Mrs. Tidwell,

Tarrant County Constables Office Precinct 7 is in receipt of the Auditor's report and agree with your findings in regards to the Exit Review report of Constable Clint C. Burgess.

Auditor visit for Exit Review of Clint Burgess,

- Verified the removal and addition of authorized signers for the Accounts Payable signature list and ReadSoft authorizations.
- Verified asset inventory assigned to Constable Burgess was returned.
- Verified all seized and abandoned property in the Constable's property room.
- Found that the prior Constable did not accurately report the LEOSE funds used to the Texas Comptroller's Office, the amount reported was the amount of funds received.
- In the future this office will insure the correct amounts are reported on the LEOSE report.

We would like to thank your office for the professional cooperation and assistance with this Exit Review Audit.

Thank you,

[REDACTED]
Charles R. Hatley
Chief Deputy
Constable Precinct 7