



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#143119

PAGE 1 OF 4

DATE: 05/21/2024

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

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

COMMISSIONERS COURT ACTION REQUESTED

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

BACKGROUND

In accordance with the Local Government Code, the Auditor's Office performed a review of the financial and system controls implemented by the Constable, Precinct 2, for the fifteen (15) month period ended December 31, 2023.

FISCAL IMPACT

There is no direct fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	Matthew Jones Kimberly M. Buchanan
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Kimberly M. Buchanan, CPA
Tarrant County Auditor



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First Assistant County Auditor

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April 4, 2024

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


Re: Auditor's Report – Review of the Financial and System Controls, Constable, Precinct 2

In accordance with the Local Government Code, the Auditor's Office performed a review of the financial and system controls implemented by the Constable, Precinct 2, for the fifteen-month period ended December 31, 2023. During the period, the Constable recorded receipts totaling approximately \$125,772.

We observed controls over financial transactions were generally adequate to ensure safeguards were in place to protect assets. However, we did observe the Office of the Attorney General (OAG) was not always invoiced timely. This issue, background, and management's action plan to address the issue, are discussed in more detail on the following page. We also discussed less significant issues with management and staff.

We appreciate the cooperation of your staff during the review. If you have any questions, please do not hesitate to contact me.

Sincerely,


Kimberly M. Buchanan, CPA
Tarrant County Auditor

Attachment: Management's response

Distribution: Melchor Gonzalez, Jr., Chief Deputy
Andrew Docken, Office Manager

REVIEW OF FINANCIAL AND SYSTEM CONTROLS

April 4, 2024

Background: In accordance with the contract between Tarrant County and the OAG, the Constable's Office invoices the OAG for reimbursement of out-of-county service papers. The contract limits the reimbursement to 66% of the Constable's service fee. Furthermore, Section 4.2.5 of the contract between Tarrant County and the OAG states, "*The OAG may decline to reimburse Contract associated costs which are submitted for reimbursement more than sixty (60) calendar days after the state fiscal year calendar quarter in which such costs are incurred.*" The Constable utilizes *CivilServe* to assign, track, and invoice OAG service papers.

What is the issue: Twenty-four out of 200 OAG papers totaling \$1,188 were not always invoiced in a timely manner. Specifically:

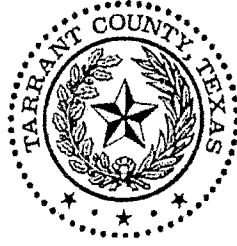
- Seventeen services totaling \$841.50 for papers either received from another County or requiring alternative services were not billed after the Constable served the papers as required.
- Seven services totaling \$346.50 were not consistently billed. Either staff did not invoice for the service correctly, or the correct fee status in *CivilServe* was not selected.

Subsequent to our review, Constable staff took corrective action and billed the OAG on March 22, 2024.

Why it matters: Since the OAG could contractually deny payment for services that were billed more than sixty (60) days after the state's fiscal year calendar quarter, the County could incur lost revenue.

Recommended actions: We recommend Constable staff invoice the OAG the following month services were performed. We also recommend a secondary review of the invoice to ensure accuracy and completeness. Furthermore, we recommend additional training to ensure staff are selecting the correct paper type and fee status in *CivilServe*.

Management's action plan: The Constable agrees with the Auditor's recommended actions.



ROBERT J. MCGINTY

CONSTABLE, PRECINCT TWO
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ARLINGTON TEXAS 76010
817-548-3910

April 4, 2024

Ms. Kimberly M. Buchanan, CPA
Tarrant County Auditor
100 E. Weatherford Street
Fort Worth, Texas 76196

Re: Constable 2 Audit Report


Dear Auditor Buchanan,

Thank you for conducting a routine audit of our office. We appreciate your office's prompt and professional responses to questions and concerns that arose during the course of the audit.

Tarrant County Constable, Precinct 2 has received the Audit Report that was compiled by your office for the period of October 1, 2022 through December 31, 2023 and agrees with your findings. We will continue to improve on the recommended actions suggested by your office in order to ensure that all Tarrant County funds that are processed in our office are accurately reflected.

Please let me know if you have any questions or require additional information.

Respectfully,


ROBERT J. MCGINTY
Constable, Precinct 2
Tarrant County