



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#143120

PAGE 1 OF 3

DATE: 05/21/2024

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE
REVIEW OF FINANCIAL AND SYSTEM CONTROLS FOR
CONSTABLE, PRECINCT 5**

***** 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 5.

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 5, for the twelve (12) month period ended November 30, 2023.

FISCAL IMPACT

There is no fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	Kara Hoekstra Kimberly M. Buchanan
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Kimberly M. Buchanan, CPA
Tarrant County Auditor

Linda R. Castillo
First Assistant County Auditor



Office of the Tarrant County Auditor
100 E. Weatherford, Room 506
Fort Worth, Texas 76196-0103

Phone (817) 884-1205
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April 8, 2024

Constable Pedro Munoz, Precinct 5
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Review of the Financial and System Controls for Constable, Precinct 5

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 5 (Constable), for the twelve-month period ended November 30, 2023. During the period, the Constable recorded receipts totaling approximately \$114,000. We observed controls over financial transactions were generally adequate to ensure that safeguards were in place to protect assets. We also discussed less significant issues with management.

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

Sincerely,

A large black rectangular redaction box covers the signature area.

Kimberly M. Buchanan, CPA
Tarrant County Auditor

Attachment: Management's response

Distribution: Joseph Maldonado, Sr., Chief Deputy
Mayra Caldera, Office Manager



Tarrant County Constable – Precinct 5

The Office of Constable Pedro "Pete" Munoz

April 9, 2024

The Honorable Kimberly Buchanan
County Auditor
100 E. Weatherford St.
Fort Worth, TX 76196

Re: Auditor's Report – Financial and Systems Control for Constable, Precinct 5

Dear Ms. Buchanan,

It was a pleasure working with your team as they performed a review of the financial and systems control we manage for our office. We have been updated with the findings and are in agreement with the results. The audit was completed in a timely manner with minimal interruption to our daily operations.

We were pleased to see that our controls over financial transactions were adequate to ensure that safeguards were in place to protect assets. We also appreciate the recommendations that were made to ensure the integrity of this process.

We look forward to working with your team in the future.

Sincerely,



Pedro "Pete" Munoz
Constable, Precinct 5