COMMISSIONERS COURT COMMUNICATION

COURT ORDER NUMBER	145692
PAGE 1 OF	4
DATE:	8/19/2025

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE REVIEW OF FINANCIAL AND SYSTEM CONTROLS FOR THE CONSTABLE, PRECINCT 3, HURST LOCATION**

***** 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 the Constable, Precinct 3, Hurst location.

BACKGROUND

In accordance with Local Government Code, the Auditor's Office reviewed financial transactions and system controls for the Constable, Precinct 3, Hurst location. The objective of the review was to assess the adequacy of internal controls over financial and system transactions during the period October 1, 2024, through March 31, 2025.

Management's response is attached.

FISCAL IMPACT

There is no fiscal impact.

SUBMITTED BY	Auditor	PREPARED BY:	Kim Trussell
		APPROVED BY:	Kimberly Buchanan

Kimberly M. Buchanan, CPA
Tarrant County Auditor

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July 14, 2025

Constable Darrell Huffman, Precinct 3
The Honorable District Judges
The Honorable Commissioners Court Tarrant County, Texas
Tarrant County, Texas

Re: Auditor's Report – Review of the Financial and System Controls for Constable, Precinct 3 Hurst

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 3 Hurst, during the period October 1, 2024, through March 31, 2025. During the six-month period, the Constable collected and recorded receipts totaling $22,155 into the *CivilServe* system.

Although controls were generally adequate, we observed that staff made errors related to the recording of fee statuses in the *CivilServe* system. These errors were corrected prior to the issuance of this report. This observation is discussed in more detail on the following page. We also discussed less significant issues with management and staff.

We appreciate the cooperation of staff during our review. Please do not hesitate to contact me if you have any questions.

Sincerely,

[redacted]

Kimberly M. Buchanan, CPA
Tarrant County Auditor

Attachment: Management's response

Distribution: John DeAngelis, Chief Deputy
Meagan Peacock, Office Manager

REVIEW OF FINANCIAL AND SYSTEM CONTROLS
CONSTABLE, PRECINCT 3
July 14, 2025

Observation: Recording errors were made in the *CivilServe* system.

Background: In accordance with Local Government Code 112.022, the Auditor's Office prescribed a system of documented accounting procedures for performing specific financial transactions within the *CivilServe* system. The *Standardized Constable Financial Transactions* document was distributed to all eight constable offices in October 2024. To ensure compliance with generally accepted accounting procedures and the accuracy of financial records, the document outlines procedures for recording the collectability of fees and requires documented support for all fee-exempt papers.

What is the issue: Out of 206 transactions reviewed, 68 cases were identified in which Constable staff incorrectly recorded fee statuses in *CivilServe*. These cases should have reflected a "Statistical" fee status, indicating that no fees were due to Tarrant County. Specifically:

1. Twelve (12) cases initiated by the State of Texas were incorrectly marked as "Normal," implying fees were due. The State is exempt from paying service fees.

2. Twenty-three (23) out-of-county juvenile cases, also initiated by the State, were classified as "Normal," although they are fee exempt.

3. Thirty-three (33) Tarrant County cases were recorded with a "Normal" status even though fees were paid to the Constable 1 hub, paid directly to the court, or exempt from service fees.

Additionally, none of the State initiated cases included documentation within *CivilServe* supporting the fee exemptions.

Why it matters: The accuracy of financial transactions is essential to ensure compliance with generally accepted accounting procedures and to maintain the integrity of financial records. Incorrectly recording fee statuses in *CivilServe* leads to overstated accounts receivable balances and inaccurate financial reporting, as well as confusion regarding whether payment is due or has already been received.

Recommended actions: Upon communication of the errors, staff corrected the fee status for all 68 cases.

To ensure compliance with generally accepted accounting procedures and the accuracy of accounts receivable records, we recommend that staff select the "Statistical" and the "Fee Exempt" fields – as described in the *Standardized Constable Financial Transactions* document – when no payment is due. Supporting documentation should also be retained in *CivilServe* and justification noted in the "Correspondence" field. Furthermore, procedures should include a periodic supervisory review to ensure accuracy of financial transactions recorded in the *CivilServe* system.

TARRANT COUNTY
DARRELL HUFFMAN
CONSTABLE, PCT. 3
NORTHEAST COURTHOUSE
645 GRAPEVINE HWY., SUITE 110
HURST, TX 76054
817-581-3610

August 4, 2025

Ms. Kimberly M. Buchanan, CPA

Tarrant County Auditor

100 E. Weatherford St.

Fort Worth, Texas

Re: Constable Precinct 3 Audit Report

Dear Ms. Buchanan,

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

Tarrant County Constable Precinct 3 has received the Audit Report that was compiled by your staff and changed procedures that were suggested. We will continue to improve on the recommended actions suggested by your staff in order to insure that all Tarrant County funds that are processed in our office are accurately reflected.

Sincerely,

Darrell Huffman

Constable, Precinct 3

Tarrant County