



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER 0

PAGE 1 OF 4

DATE: 11/8/2011

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE TARRANT COUNTY CONSTABLE, PRECINCT 6**

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

COMMISSIONERS COURT ACTION REQUESTED:

It is requested that the Commissioners Court receive and file the Auditor's Report of the Tarrant County Constable, Precinct 6.

BACKGROUND:

In accordance with Local Government Code, Subchapter A, 115.001, Examination of Records, and 115.002, Examination of Books and Reports, the Auditor's Office reviewed the Constable's controls over County funds during the fiscal year ended September 30, 2011. The objective of the review was to determine whether fees were assessed in accordance with the fee schedule approved by the Commissioners Court, and whether controls were adequate to reasonably ensure that funds collected were accurately recorded and deposited.

A written response from the Constable is attached.

FISCAL IMPACT:

There is no direct fiscal impact associated with this item.

SUBMITTED BY: Auditor

PREPARED BY: S. Renee Tidwell
APPROVED BY:



TARRANT COUNTY

TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506
100 E. WEATHERFORD
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RONALD D. BERTEL, CPA
FIRST ASSISTANT COUNTY AUDITOR
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October 12, 2011

Constable Joe Kubes, Precinct 6
The Honorable District Judges
The Honorable Commissioner's Court
Mr. G.K. Maenius, County Administrator
Tarrant County, Texas

Re: Auditor's Report – Tarrant County Constable, Precinct 6

SUMMARY

In accordance with Local Government Code, Subchapter A, §115.001, *Examination of Records*, and §115.002, *Examination of Books and Reports*, we reviewed the controls over County funds during the fiscal year ended September 30, 2011. The objective of our review was to determine whether fees were assessed in accordance with the fee schedule approved by the Commissioners Court, and whether controls were adequate to reasonably ensure that funds collected were accurately recorded and deposited.

The Constable's office recorded receipts totaling \$139,343 during the review period. During our review, staff could not locate three receipt books, containing 50 receipts each (see observation below). Based on our testing of the manual receipts completed, we found that fees were correctly assessed and the manual receipts reconciled to amounts recorded and deposited. We cannot opine whether staff recorded and deposited *all* monies collected since it is not possible to determine whether a receipt was prepared for each transaction. While unrecorded transactions may exist, we have no indication that this has occurred.

We discussed the observation and recommendation described below with appropriate management and staff. We also communicated less significant matters to staff during the review. Attached to this report is a written response from the Constable.

OBSERVATION AND RECOMMENDATION

Controls were not adequate regarding the accountability and safeguarding of manual receipts books used by the Constable's Office.

During the review, we found that staff could not locate three receipt books containing 50 manual receipts each. As a result, we could not determine whether the Constable's staff recorded and deposited all collected monies.

We recommend that the Constable's Office implement procedures to account for and reconcile all manual receipts. Furthermore, staff should review the manual receipts to ensure that fees were assessed correctly, and that the amounts recorded on the manual receipts reconcile to the deposits. Prior to the issuance of this report, the Constable created a log showing the inventory of the manual receipt books and the books issued to the deputies.

CLOSING REMARKS

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

Sincerely,



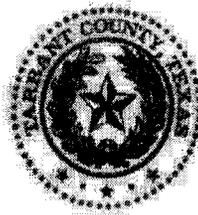
Renee Tidwell, CPA
County Auditor

Attachment:

Management's response dated October 26, 2011

Team:

Ron Bertel, First Assistant County Auditor
Kim Trussell, Audit Manager
Larry Baum, Senior Internal Auditor



TARRANT COUNTY

JOE KUBES
CONSTABLE PCT. 6
SOUTHWEST SUB-COURTHOUSE
6551 GRANBURY RD.
FORT WORTH, TEXAS 76133

October 26, 2011

To: Renee Tidwell, Auditor

From: Constable Joe Kubes

Reference- Audit 2011

The Tarrant County Constables Office of Pct 6 is in total agreement with your recommendations and have created a log to ensure the tracking of all manual receipt books.

We appreciate and thank your department for the diligence shown by your professional staff.

Thank You,

Joe Kubes

Tarrant County Constable Pct 6