



AUDIT REPORT

DALLAS COUNTY

FY2021 State Forfeiture(Ch 59)-Constable Pct 2

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Dallas County Auditor

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FY2021 State Forfeiture(Ch 59)-Constable Pct 2

TABLE OF CONTENTS

MANAGEMENT LETTER3

EXECUTIVE SUMMARY.....4

INTRODUCTION5

DETAILS6

This report is intended for the information and use of the agency/department. While we have reviewed internal controls and financial reports, this review will not necessarily disclose all matters of a material weakness. It is the responsibility of the department to establish and maintain effective internal control over compliance with the requirements of laws, regulations, and contracts applicable to the department



DALLAS COUNTY
COUNTY AUDITOR

MANAGEMENT LETTER

Honorable Billy Gipson
Constable Precinct No. 2
Dallas, Texas

Attached is the County Auditor's final report entitled "FY2021 State Forfeiture(Ch 59)-Constable Pct 2" Report. In order to reduce paper usage, a hard copy will not be sent through in house mail except to the auditee.

In you prefer that released reports be emailed to a different (or additional) recipient, please inform me of the name and the change will be made.

Respectfully,

Darryl D. Thomas

Darryl D. Thomas
County Auditor

EXECUTIVE SUMMARY

FY2021 Constable's Precinct No 2 use of State Forfeiture Funds were performed according to state requirements as contained in V.T.C.A., Code of Criminal Procedure, Article 59.06 (g). The Chapter 59 audits included a review of the proceeds, expenditures, and property from criminal seizures for the various offices and the corresponding cases filed by the Dallas County District Attorney's Office. **Internal Control weaknesses which need consideration by management are:**

Summary of Significant Observations:

- 27 items that were not located in previous audits remain missing,

Repeat observations from Previous Audits:

- Inventory items were not located and missing.
- There is no written inventory procedure.
- A partial inventory list of equipment purchased with forfeiture funds is maintained

Only those weaknesses which have come to our attention as a result of the audit have been reported. It is the responsibility of the department management to establish and maintain effective internal control over compliance with the requirement of laws, regulations, and contracts applicable to the department.

INTRODUCTION

Dallas County Auditor's Office mission is to provide responsible, progressive leadership by accomplishing the following:

- Comply with applicable laws and regulations
- Safeguard and monitor the assets of the County utilizing sound fiscal policies
- Assess risk and establish and administer adequate internal controls
- Accurately record and report financial transactions of the County
- Ensure accurate and timely processing of amounts due to County employees and vendors
- Set an example of honesty, fairness and professionalism for Dallas County government
- Provide services with integrity
- Work in partnership with all departments to resolve all issues of the County
- Strive to utilize the latest efficient and effective technology in the performance of tasks
- Provide technical support and training in the development, implementation, and maintenance of information systems
- Hold ourselves accountable to the citizens of the County at all times
- Be responsive to the elected officials and department heads of Dallas County

The objectives of this audit are to:

1. Ensure compliance with statutory requirements
2. Evaluate internal controls
3. Verification of accuracy and completeness of reporting
4. Review controls over safeguarding of assets

This audit covered the period of October 1, 2020, through September 30, 2021.

The audit procedures will include interviews with key process owners, observation of transactions processing, data analysis, and sample testing of transactions. The main system used will also be reviewed and incorporated as part of the testing of transactions.



DETAILS

Inventory

A review of item purchase with State Forfeiture funds revealed: 27 items were not located in previous audits remain missing. Property should be maintained according to Dallas County Code Chapter 90 Article III. A lack of inventory physical inventory completed and no update of inventory records has resulted in incomplete record of forfeiture equipment.

Recommendation

Periodic Inventory

Management Action Plan

Greater supervisory management and quality controls have been put in place to maintain oversight of items in the care and custody of Dallas County Constable--Precinct #2:

- Items are handled by supervision only
- Documentation will have a multi-step check process
- A log will be kept in place of transactions

Auditors Response

- None

cc: Darryl Martin, Commissioners Court Administrator