



AUDIT REPORT

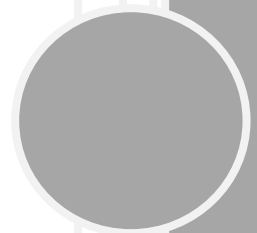
DALLAS COUNTY

STATE FORFEITURE - CONSTABLE PCT 2 - FY2023

Wendwessen Stefanos, CPA
First Assistant County Auditor

ISSUED: 5/16/2024

RELEASED: JUNE 4, 2024



State Forfeiture - Constable Pct 2 - FY2023

TABLE OF CONTENTS

State Forfeiture - Constable Pct 2 - FY2023.....	2
MANAGEMENT LETTER.....	3
EXECUTIVE SUMMARY.....	4
INTRODUCTION	5
DETAILS	6
Inventory Review	6

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 Deanna Hammond
Constable Precinct No. 2
Dallas, Texas

Attached is the County Auditor's final report entitled "**State Forfeiture - Constable Pct 2 - FY2023**" Report. In order to reduce paper usage, a hard copy will not be sent through in-house mail except to the auditee.

If 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,

wessen Stefanos

Wendwessen Stefanos, CPA
First Assistant County Auditor

EXECUTIVE SUMMARY

A review of fiscal year 2023 Constable's Precinct No. 2's use of State Forfeiture Funds was performed according to state requirements as contained in V.T.C.A., Code of Criminal Procedure, Article 59.06 (g). The Chapter 59 audit included a review of the proceeds, expenditures, and property from criminal seizures for various agencies and any corresponding cases filed or closed by the Dallas County District Attorney's Office from October 1, 2022 through September 30, 2023. **The first three months of activities occurred during the term of the Honorable Billy Gipson.**

Summary of Significant Observations:

- None identified.

Repeat observations from Previous Audits:

- One item that was not located in the prior year remains missing during fiscal year 2023.

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, 2022 through September 30, 2023.

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



DETAILS

Inventory Review

Criteria

Per Dallas County Code Chapter 90.373, "All department heads and elected officials are responsible for maintaining property assigned to their department, proper inventory records, and making appropriate reports as required."

Standard internal control procedures require that a physical inventory count is periodically performed. In addition, inventory records should be complete and accurate.

Review

A review of all 16 trackable inventory items that were purchased with State Forfeiture funds revealed:

- One item totaling \$435.79 remains missing from the prior year audit.
- Department has not submitted documentation supporting the item's transfer, destruction or notification to Commissioners Court concerning the missing item.

Cause/Effect

Incomplete inventory record-keeping controls have resulted in forfeiture equipment that cannot be located.

Recommendation

Inventory Review

Management should:

- Brief the Commissioners Court on the one item that remains missing.
- Maintain a proper record of forfeiture equipment by performing periodic reviews.

Management Action Plan

This item was prior to my tenure. I have had my Chief Clerk send this notification over to the Commissioner Court for a briefing to be removed. I will update the Auditor's Office after the briefing.

DALLAS COUNTY



COUNTY AUDITOR

Auditor's Response

- None

cc: Darryl Martin, Commissioners Court Administrator