



AUDIT REPORT

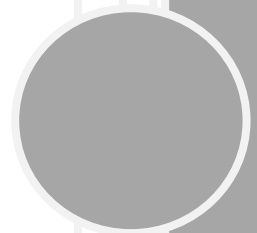
DALLAS COUNTY

STATE FORFEITURE - CONSTABLE PCT 3 - FY2023

Wendwessen Stefanos, CPA
First Assistant County Auditor

ISSUED: 5/16/2024

RELEASED: JULY 8, 2024



State Forfeiture - Constable Pct 3 - FY2023

TABLE OF CONTENTS

MANAGEMENT LETTER	3
EXECUTIVE SUMMARY.....	4
INTRODUCTION	5
DETAILS	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 Henry Curry
Constable Precinct No. 3
Dallas, Texas

Attached is the County Auditor's final report entitled "**State Forfeiture - Constable Pct 3 - 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. 3's 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 audit included a review of the proceeds, expenditures, and property from criminal seizures for various offices and the corresponding cases filed 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 Benjamin Joe Adamcik.**

Summary of Significant Observations:

- None identified.

Repeat observations from Previous Audits:

- Three items that were not located in prior audits remain missing.

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 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 Review

Criteria

Per Dallas County Code Section 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 performed periodically and inventory records are complete and accurate.

Review

A review of all 24 trackable inventory items purchased with State Forfeiture funds revealed:

- Five items totaling \$619.90 could not be located.
 - Three items remain missing from the prior year audit.

Cause/Effect

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

Recommendation

Inventory Review

Management should:

- Maintain a proper record of forfeiture equipment by performing periodic reviews.
- Locate the five missing forfeiture items.
- If items remain missing, brief the Commissioners Court to remove them from the department's records.

Management Action Plan



The Dallas County Precinct 3 Constable will implement the following actions in an effort to minimize or eliminate the loss of inventory items:

- Investigate the misplacement or loss of current inventory items utilizing the resources available.
- Create a chain of custody for all items purchased with State Forfeiture funds to allow tracking of assignment or possession.
- Conduct a semi-annual review of the tracking and/or possession of items.

Auditor's Response

- None

cc: Darryl Martin, Commissioners Court Administrator