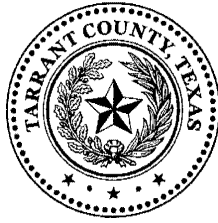


Kimberly M. Buchanan, CPA
Tarrant County Auditor

Linda R. Castillo
First Assistant County Auditor



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July 11, 2024

The Honorable Sandra Lee, Constable, Precinct 7
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Follow-up, Review of Financial and System Controls

On March 5, 2024, the Auditor's Office received and filed the Auditor's Report of the Review of Financial and System Controls implemented by the Constable, Precinct 7, with the Commissioners Court. We reported two issues that required management's attention. Below, summarizes the issues and recommendations previously reported and the status of those recommendations.

Audit Issue #1: A material internal control weakness exists over financial transactions. Specifically:

1. Funds collected were not always recorded or receipted into *CivilServe* daily.
2. Disbursements were made for cases originally recorded in the Mainframe system but were not created in *CivilServe* before the disbursement was made.
3. Segregation of duties does not exist between conflicting financial duties.

Recommended actions:

1. All funds collected should be recorded into *CivilServe* when received and deposited into the County treasury no later than the 5th business day after receiving the funds. Furthermore, a case should always be created in *CivilServe* upon receipt of a payment.
2. The Office Manager should utilize *CivilServe* functionality for initiating deposits and disbursements.
3. The responsibilities for processing receipts, preparing deposits, and performing reconciliations should be segregated between the Office Manager and Administrative Secretary. Reconciliations should be independently reviewed by the Constable or the Chief Deputy, evidenced by the signatures of the preparer and the reviewer.

Current Status: The Auditor's Office recommendations have been fully implemented.

Audit Issue #2: The Office of the Attorney General was not always invoiced in a timely manner. Although *CivilServe* has the functionality to capture and invoice IV-D cases to the OAG, the Office Manager is not using this functionality.


Recommended actions:

Constable staff should use the functionality of *CivilServe* to ensure all eligible IV-D cases are billed to the OAG. We also recommend that staff bill the OAG *monthly* for services provided in the previous month.

Current Status: The Auditor's Office recommendations have been fully implemented.

We appreciate the cooperation of your staff during our follow-up review and their implementation of the recommendations to strengthen controls over the financial operations of your office. If you have any questions, please do not hesitate to contact me.

Sincerely,

A large black rectangular redaction box covering the signature of Kimberly M. Buchanan.

Kimberly M. Buchanan, CPA
Tarrant County Auditor

Distribution: Warren Mitchell, Chief Deputy
Zena Levine, Office Manager

*Office of Constable Sandra D. Lee
Tarrant County Precinct 7
1100 East Broad Street Suite 201
Mansfield, Texas 76063*



July 11, 2024

Ms. Kimberly M. Buchanan, CPA
Tarrant County Auditor
100 E. Weatherford Street
Fort Worth, Texas 76196

Dear Auditor Buchanan,

Thank you for conducting your follow up and allowing us time to fully implement your recommendations. My staff worked hard to address your concerns. Moving forward, our staff will continue the process.

Sincerely,

[Redacted Signature]
Sandra D. Lee
Constable Pct. 7