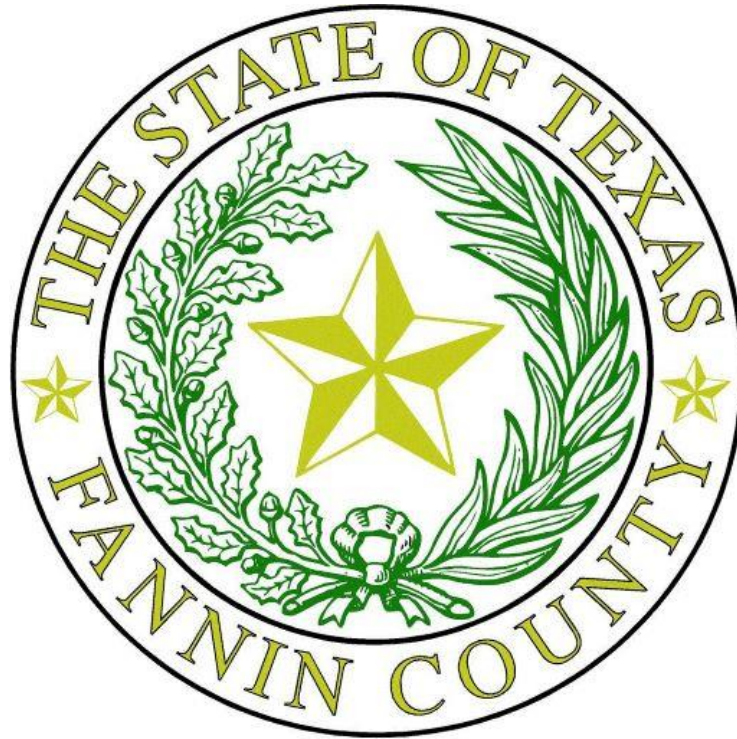


FANNIN COUNTY INTERNAL AUDITOR'S REPORT

FANNIN COUNTY CONSTABLE, PRECINCT 1

October 1, 2024 - September 30, 2025



March 4th, 2026

Alicia Whipple

Fannin County Auditor

Michael Barker

Fannin County Assistant Auditor

Internal Audits



OFFICE OF THE

COUNTY AUDITOR

101 E Sam Rayburn Dr. Suite 301

Bonham, TX 75418

(903) 583-7451

March 4th, 2026

Honorable David Thompson, Constable, Precinct 1
Honorable Commissioners Court of Fannin County

Re: Internal Auditor's Report – Review of Financial and System Controls, Constable, Precinct 1

INTRODUCTION

The Internal Audit Division performed a review of the Constable, Precinct 1 in accordance with the authority granted under Texas Local Government Code §115. The review focused specifically on the financial activity and administrative controls related to the policy and procedures of the constable's office. While financial records, reports, and supporting documentation were examined, this engagement did not constitute a comprehensive audit of every transaction.

The objectives of this audit were to provide reasonable assurance regarding:

1. Accuracy and consistency of financial data
2. Protection of assets
3. Proper receipting and timely deposit of all funds in compliance with statutory requirements
4. Accurate fee assessment and statutory compliance for recorded instruments
5. Adequacy of internal controls over financial transactions
6. Compliance with applicable legal and regulatory requirements

There are several key requirements for Texas Constables. Texas constables must take the constitutional oath of office and execute a bond of \$500 to \$1500 approved by the commissioner's court before starting duties. The oath and bond must be filed with the county clerk, following the Texas Local Government Code Chapter 86. In addition, a Statement of Elected Officer affirming no bribery or illegal influence was used to secure the election/appointment is required. Also, the Texas Administrative Code Title 37 & TCOLE chapter 218 require each peace officer that it employs to successfully complete the current firearms proficiency requirements at least once each calendar year for each type of firearm carried. All requirements for the Constables and deputies for Precinct 1 are in compliance with these statutes.

Selected transactions were reviewed to verify statutory fee compliance. Office operations were observed, and staff interviews were conducted to assess internal controls.

Due to the fact that not every transaction was thoroughly examined during the internal audit, there is a possibility that errors or fraud were overlooked. As a result, the official is responsible for ensuring that the financial data is complete and accurate.

BACKGROUND

Constables serve as a law enforcement agency for Fannin County, with county-wide jurisdiction in civil and criminal matters. They process and execute civil processes from various courts, including forcible entry and detainer suits, writs of possession, citations, and executions issued from justice of the peace courts. Constables also process and execute misdemeanor traffic and hot check warrants of arrest for Fannin County justice of the peace courts and for other municipalities and counties.

By command of Article 2.13 Code of Criminal Procedure, it is the duty of every peace officer to:

1. preserve the peace within the officer's jurisdiction by all lawful means;
2. interfere without warrant to prevent or suppress crime where authorized by the Code of Criminal Procedure;
3. execute all lawful criminal process issued to the officer by any magistrate or court;
4. give notice to some magistrate of all offenses committed within the officer's jurisdiction, where the officer has good reason to believe there has been a violation of the penal law;
5. arrest offenders without warrant in every case where the officer is authorized by law, in order that they may be taken before the proper magistrate or court to be tried.

Constables are elected officials and serve four-year terms within each justice precinct. Constables have the same duties and powers as police officers and sheriffs, and have the duty to serve warrants, precepts and civil process lawfully directed to them. Constables are also required by law to be present, or ensure one of their Deputy Constables is present, during hearings held by the Justice of the Peace. Constable David Thompson for precinct one has been in office since January 2025. The staff consists of two deputy constables, Doris Whitworth and Aaron Wanner.

EXAMINATION METHODOLOGY

Our work was based on applying sampling procedures to office records and on verbal and written representations from the Constable, Precinct 1 Office. Sampling relates to examining, on a test basis, evidence supporting the amounts and disclosures in the financial records and statements. The use of sampling techniques would not necessarily disclose all matters in the Constable, Precinct 1's financial statements, financial records, and financial controls that might be material weaknesses or misstatements. In regard to the written and verbal representations made by personnel from the Constable, Precinct 1 Office, unless otherwise noted in this report, office management maintains that the assertions we relied upon in the examination were correct to the best of their knowledge.

OBSERVATIONS AND RECOMMENDATIONS

1. Fee Compliance

Texas Constables' offices adhere to fee compliance regulations primarily governed by the Texas Local Government Code 118.131. These rules ensure transparency and prevent overcharging for services like civil process and writ execution. Fees cannot be higher than what is necessary to cover the actual expenses of providing the service. Fees charged by the constable were updated this year to reflect a more comparable rate to that of other counties in the state. The updated notice of fees for 2026 is posted on the Constable's County website. A random selection of 30 transactions involving the action of serving papers were reviewed in Odyssey to evaluate that the appropriate fees were charged and receipted for the type of service provided.

Comments:

All transactions reviewed were appropriately charged and receipted.

2. Citations Review

Odyssey reports were pulled to review citations issued by Precinct 1 for the past three fiscal years. These reports revealed that zero citations were issued by the Constable's Precinct 1 office for fiscal years 2023 & 2024. For fiscal year 2025 - 232 citations were issued. Of these 232 citations - 50 were randomly selected to verify compliance. Texas law outlines specific requirements for citations issued by law enforcement, primarily in the Code of Criminal Procedure 2.131-2.133 and Transportation Code 543.202. Some of the items required that were included in this citation review include the following:

- Name, address, physical description, and date of birth.
- Driver's license number and vehicle registration/license plate number.
- The date and nature of the offense.
- The time and place to appear, usually at least 10 days after the date of arrest.
- Signature of the violator promising to appear.
- The race or ethnicity of individuals detained during a motor vehicle stop.
- Speeding specific: Citations must list the maximum speed limit and the speed at which the person is alleged to have been driving.
- Financial Responsibility specific: Citations must include a specifically phrased, large-type notice about license suspension.

All citations that were reviewed were complete in that no data was missing in any of the above listed fields on the physical citation. However, there are some files in Odyssey that have no data in the race and gender fields. This information was not imputed into Odyssey or it did not upload successfully.

Recommendation:

To reduce incomplete data fields on Odyssey reports it is recommended to periodically have a supervisory review the citation report and input any data that is missing.

3. Civil Process Review

Odyssey reports were pulled to review civil papers issued to Precinct 1 for the past three fiscal years. In the fiscal year 2025, 172 civil papers were issued to precinct one constable's office. A review of these transaction was conducted to determine whether papers served on behalf of the state were served in a timely manner and to evaluate the current status of the civil paper inventory. Below are three charts showing the statuses of civil papers issued to the constable's office for the past three fiscal years.

Civil Paper Activity Summary

Civil Papers FY 2025		
Status	Count	Percentage
Served	157	91%
Return unserved	15	9%
Unserved	0	0%
Civil Papers Issued:	172	100%

Civil Papers FY 2024		
Status	Count	Percentage
Served	0	0%
Return unserved	0	0%
Unserved	3	100%
Civil Papers Issued:	3	100%

Civil Papers FY 2023		
Status	Count	Percentage
Served	0	0%
Return unserved	0	0%
Unserved	1	100%
Civil Papers Issued:	1	100%

Precinct 1 Constables office does not have any backlog of unserved civil paper from fiscal year 2025.

In Texas, constables must serve civil papers with "due diligence" and ideally without delay, generally aiming to complete service within a few days of receiving the papers if the address is correct. While no strict deadline exists for most citations, they must be served before the suit is dismissed for lack of diligence. If a constable cannot serve the papers within 30 days, they are required to document the reason and return the papers. The constable office served 157 papers last fiscal year. An Odyssey report of these 157 civil papers served revealed that there were nine instances (5.7% of paper served) in which the papers were served after 30 days from the issue date.

Recommendation:

Have Odyssey or an alternative system programed to alert the constables office when a civil paper is in unserved status and is close to approaching 30 days past the civil paper issue date.

4. Policy and Procedure Manual Review

In a constable’s office, a well-documented policy and procedure manual serves as the operational "playbook" that ensures every deputy and staff member acts consistently, legally, and professionally. Clear policies provide a "standard of care" that helps defend the agency and individual officers against civil lawsuits. Procedures provide step-by-step instructions for routine tasks, ensuring they are not performed differently by different officers. The manual forms the foundation for training curricula, ensuring new hires and veterans are taught the same legally sound methods. Policies establish clear boundaries for acceptable behavior, making it easier to enforce discipline and conduct internal investigations fairly. Regular updates ensure the office remains in alignment with evolving state legislation, federal laws, and modern law enforcement best practices.

Comment:

The Constable precinct 1 current policy provides a solid foundation for work expectations. The manual is extensive and appears to provide comprehensive instructions and direction to aid officers with many different types of scenarios that are associated with their job. It appears that the manual is utilized as it was last updated on 4/5/2025.

RESULTS

Listed below is an overall evaluation of the controls reviewed by the auditory office and a finding summary.

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none">• Established and documented policies and procedures• Approved civil fee collection compliance• Citation controls & documentation• County HR timekeeping and attendance compliance of deputies• Weapons proficiency requirement compliance• Proper accountability of assigned County property• Compliance with bond, oath and statement of officer	
Finding Summary	
No significant findings were identified.	

CLOSING REMARKS

This report is intended solely for the information and use of the Constable, Precinct 1 and the Commissioners' Court.

The Constable, Precinct 1 demonstrated generally sound practices with minimal recommendations. We appreciate the cooperation and professionalism of the Constables office during this audit.

Please contact the Auditor's Office if you have any questions regarding this report.