



**COMMISSIONERS COURT  
COMMUNICATION**

COURT ORDER NUMBER 144811

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DATE: 3/11/2025

**SUBJECT: RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE EXIT REVIEW  
OF CONSTABLE, PRECINCT 2**

**\*\*\* CONSENT AGENDA \*\*\***

**COMMISSIONERS COURT ACTION REQUESTED**

It is requested that the Commissioners Court receive and file the Auditor's Report for the Exit Review of Constable, Precinct 2.

**BACKGROUND**

On December 31, 2024, Robert J. McGinty's term as Constable, Precinct 2, expired. His successor, the Honorable David Woodruff, assumed the office on January 1, 2025. The Auditor's Office conducted limited procedures to provide accountability for the transfer of authority to the incoming Constable. Since our review was limited in scope, we do not opine on the Constable's overall internal control structure. Our procedures primarily included verification of cash, trust balances, assigned County assets, and the removal of the outgoing officeholder's access to County systems. Exhibit A describes the scope of our work in further detail.

**FISCAL IMPACT**

There is no fiscal impact associated with this action.

|              |         |              |                   |
|--------------|---------|--------------|-------------------|
| SUBMITTED BY | Auditor | PREPARED BY: | Kim Trussell      |
|              |         | APPROVED BY: | Kimberly Buchanan |

Kimberly M. Buchanan, CPA  
Tarrant County Auditor

Linda R. Castillo  
First Assistant County Auditor



Office of the Tarrant County Auditor  
100 E. Weatherford, Room 506  
Fort Worth, Texas 76196-0103

Phone (817) 884-1205  
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February 12, 2025


Constable David Woodruff, Precinct 2  
The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

Re: Auditor's Report – Exit Review for Constable, Precinct 2

On December 31, 2024, Robert J. McGinty's term as the Constable, Precinct 2, expired. His successor, the Honorable David Woodruff, assumed the office on January 1, 2025. The Auditor's Office conducted limited procedures to provide accountability for the transfer of authority to the incoming Constable. Since our review was limited in scope, we do not opine on the Constable's overall internal control structure. Our procedures primarily included verification of cash, trust balances, assigned County assets, and the removal of the outgoing officeholder's access to County systems. Exhibit A describes the scope of our work in further detail. Based on the results of our testing, the transfer of authority appears complete.

We appreciate the cooperation of your staff during our review. If you have any questions, please don't hesitate to call.

Sincerely,

  
Kimberly M. Buchanan, CPA  
County Auditor

*Attachment:* Exhibit A  
Management's response

## Exhibit A

### Scope and Methodology

#### Constable 2 Exit Review January 3, 2025

- 1) Performed cash count of funds in the custody of the Constable's Office as of January 3, 2025.
- 2) Verified that receipts were deposited in accordance with statute.
- 3) Reviewed voids and adjustments for reasonableness.
- 4) Verified cutoff for computer-generated *receipts*. Reviewed receipts for sequential issuance and unusual items.
- 5) Verified cutoff for computer-generated *disbursements*. Reviewed CivilServe Reports for sequential issuance and unusual items.
- 6) Verified timeliness of amounts billed to the Office of the Attorney General.
- 7) Traced the inventory of assets recorded in SAP to the assets located at the Constable's Office.
- 8) Verified the existence of seized and/or abandoned items held in the property room.
- 9) Obtained documentation to support the removal and addition of authorized signers for the Accounts Payable signature list and ReadSoft authorizations.
- 10) Verified the *outgoing* Constable's security authorizations were deactivated from County computer systems and applications.
- 11) Verified the *outgoing* Constable surrendered office keys, building access card, employee identification badge, and other assigned assets.
- 12) Determined whether training fees or membership dues were paid from the County's general fund and required reimbursement by the *outgoing* Constable per County policy.



## DAVID WOODRUFF

CONSTABLE, PRECINCT TWO  
700 EAST ABRAM STREET, SUITE 202  
ARLINGTON TEXAS 76010  
817-548-3910

February 13, 2025

Ms. Kimberly M. Buchanan, CPA  
Tarrant County Auditor

100 E. Weatherford Street  
Fort Worth, Texas 76196

Re: Constable 2 Audit Report

Dear Auditor Buchanan,

Thank you for conducting a routine audit of our office. We appreciate your office's prompt and professional responses to questions and concerns that arose during the course of the audit.

Tarrant County Constable, Precinct 2 has received the Audit Report that was compiled by your office for the exit review on January 3, 2025 and agrees with the Audit.

Please let me know if you have any questions or require additional information.

Respectfully,



David Woodruff  
Constable, Precinct 2  
Tarrant County