



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#130054

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DATE: 04/30/2019

SUBJECT: **RECEIVE AND FILE RESPONSE TO AUDITOR'S REPORT - EXIT REVIEW  
FOR JUSTICE OF THE PEACE, PRECINCT 7**

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

**COMMISSIONERS COURT ACTION REQUESTED:**

It is requested that the Commissioners Court receive and file the response to the Auditor's Report – Exit Review for Justice of the Peace, Precinct 7 presented to Commissioners Court on April 16, 2019.

**BACKGROUND:**

On April 16, 2019, the Commissioners Court, through Court Order #129975, received and filed the Auditor's Report for the Exit Review for Justice of the Peace, Precinct 7. Newly elected Honorable Kenneth D. Sanders is requesting his response be attached as part of the record.

**FISCAL IMPACT:**

There is no direct fiscal impact associated with this item.

SUBMITTED BY: Auditor's Office

PREPARED BY: S. Renee Tidwell  
APPROVED BY:

**JUDGE**  
**KENNETH D. SANDERS**  
JUSTICE OF THE PEACE  
PRECINCT SEVEN



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## TARRANT COUNTY

April 16, 2019

Renee Tidwell  
County Auditor  
100 E Weatherford St., Room 506  
Fort Worth, TX 76196-0103

Re: Auditor's Report - Exit Review for JP 7

Dear Auditor Tidwell,

Thank you for conducting a thorough exit review for the Pct. 7 Justice of the Peace Court. Your report is essential for a smooth and orderly transition of office.

As you correctly indicated in your report, the Auditor's observations made were under the previous administration; nonetheless, I along with our court manger pledge to work with you to implement the suggested recommendations.

To that end, I would like to set up a meeting with you or your designee to meet with me and our court manger to develop a strategy to implement your recommendations.

Observation 1: "The Bank Reconciliation was not properly reconciled."

**Corrective Action:** Regarding Bank Reconciliation, per our conversation during the Post Audit Exit Review we agreed that it is a difficult task to complete and that other court managers have the same issue. We accept your offer to assist with helping us improve our processes. We accept the recommendation by the auditors that we should reconcile our credit card transactions with the bank statement on a daily basis. We noted during Post Audit Exit Review that this observation has been noted previously and we expressed a need for standardized procedures/processes on how to perform this task. I along with our court manger pledge to work with you to implement the suggested recommendations.

Observation 2: "Segregation of duties was not adequate between certain incompatible tasks."

**Corrective Action:** The court has segregated on task involving financial transactions. All purchases are now received, inventoried and signed in by a different clerk other than the one who intimated the purchase. Each day the financial books are opened by one clerk and closed out by a different clerk.

Observation 3: "Transactions processed in Odyssey Case Management System were not always accurate or adequately supported."

**Corrective Action:** The Court recently received policies and procedures regarding reversals/voids and has implemented use of the reversal/void option rather than the adjustment option on payments as well as charges.

Observation 4: "Certain system controls had not been implemented in Odyssey."

**Corrective Action:** The Court is prepared to implement all the audit team's recommendations. No one in our office is an Odyssey expert, only end users. As stated during the Post Audit Exit Review we welcome procedures/processes on how to perform this task.

As Justice of the Peace, I have a duty and responsibility to my constituents and the taxpayers of Tarrant County to account for all revenue generated and expenses made by our court. Your assistance is needed to achieve this aim.

Sincere Regards,



Kenneth D. Sanders  
Tarrant County  
Justice of the Peace – Precinct 7