



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#131445

PAGE 1 OF 4

DATE: 10/29/2019

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE COURT
MANAGER EXIT REVIEW FOR JUSTICE OF THE PEACE, PRECINCT 2**

***** CONSENT AGENDA *****

COMMISSIONERS COURT ACTION REQUESTED:

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

BACKGROUND:

At the request of Justice of the Peace, Precinct 2, the Auditor's Office conducted procedures to provide accountability for the transfer of authority to the new incoming Court Manager. The outgoing Court Manager's last day with the County was September 25, 2019. These procedures included the verification of cash and other receipts and fiduciary fund balances assigned to the Justice of the Peace. Exhibit A further describes the scope of work.

FISCAL IMPACT:

There is direct fiscal impact associated with this item.

SUBMITTED BY: Auditor's Office

PREPARED BY: S. Renee Tidwell
APPROVED BY:



TARRANT COUNTY

TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506
100 E. WEATHERFORD
FORT WORTH, TEXAS 76196-0103
817/884-1205
Fax 817/884-1104

S. RENEE TIDWELL, CPA
COUNTY AUDITOR
rtidwell@tarrantcounty.com

CRAIG MAXWELL
FIRST ASSISTANT COUNTY AUDITOR
cmaxwell@tarrantcounty.com

October 16, 2019

The Honorable Mary Tom Curnutt, Justice of the Peace, Precinct 2
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Court Manager Exit Review for Justice of the Peace, Precinct 2

SUMMARY


At the request of the Justice of the Peace, Precinct 2 (JP2), we conducted procedures to provide accountability for the transfer of authority to the *incoming* Court Manager. The *outgoing* Court Manager's last day with the County was September 25, 2019. These procedures included the verification of cash and other receipts and fiduciary fund balances assigned to JP2. Exhibit A further describes the scope of our work. Based on the results of our testing, the transfer of authority appears to be complete. Since our review was limited in nature, we do not opine on the JP's financial statements and internal control structure.

Additionally, the JP indicated that using the County's consolidated bank account for financial activity is currently under consideration. The Auditor's Office will collaborate with the JP staff to facilitate this process and to establish a timeline.

CLOSING REMARKS

We appreciate the cooperation of the Honorable Mary Tom Curnutt and her staff during our review.

Sincerely,


S. Renee Tidwell, CPA
County Auditor

Attachment: Management's response

Audit Team: Kim Buchanan, Audit Manager
Julie Hillhouse, Senior Internal Auditor

Scope and Methodology
JP2 Court Manager Exit Review
September 25, 2019

- 1) Performed cash counts of funds in the custody of the JP's Office as of September 25, 2019.
- 2) Using the Odyssey Receipt Journal, verified proper cutoff for computer-generated and manual *receipts*. Reviewed receipts for sequential issuance and unusual items.
- 3) Using the Odyssey Check Register, verified proper cutoff for computer-generated and manual *disbursements*.
 - Determined whether computer-generated checks agree to manual checks issued and were issued in sequence.
 - Review the check register and manual checkbook for unusual items.
- 4) Requested the bank to remove the *prior* Court Manager's signature authority. Obtained the new bank signature cards.
- 5) Reviewed the JP2 bank account reconciliation for the month of August 2019 and determined whether it was complete, accurate, and properly approved.
- 6) Obtained documentation to support the removal and addition of authorized signers for the Accounts Payable signature list and ReadSoft authorizations.
- 7) Verified that the *prior* Court Manager's security authorizations were *deactivated* and the *incoming* Court Manager's security authorizations were *activated* for the various County computer systems and applications, as well as the JP's online banking.
- 8) Verified the *prior* Court Manager surrendered office keys, building access card, employee and identification badge.
- 9) Determined whether conference or training fees, dues or memberships were paid from the County's general fund. Obtained reimbursement from the *prior* Court Manager as required by policy.

From: [Mary Tom Curnutt](#)
To: [Kimberly M. Buchanan](#)
Cc: [Renee Tidwell](#); [Julie K. Hillhouse](#); [Kristin B. Docken](#)
Subject: Written Management response to Auditor's Report - Court Manager Exit Review for Justice of the Peace, Precinct 2
Date: Wednesday, October 16, 2019 1:44:12 PM

Kim,

Thank you very much for the Exit Review and Report and thank you for presenting it to Commissioners Court on Tuesday, October 29, 2019.

Should there be anything else you need from JP2, please let us know.

Respectfully,
Mary Tom

Mary Tom Cravens Curnutt

Judge, Tarrant County Justice Court 2

700 E. Abram, Suite 200

Arlington, TX 76010

Office: 817.548.3925 / Fax: 817.850.2347

Email: MCurnutt@TarrantCounty.com
