



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#137312

PAGE 1 OF 4

DATE: 01/25/2022

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE  
COURT MANAGER EXIT REVIEW FOR JUSTICE OF THE  
PEACE, PRECINCT 4**

**COMMISSIONERS COURT ACTION REQUESTED**

It is requested that the Commissioners Court receive and file the Auditor's Report of the Court Manager Exit Review for Justice of the Peace, Precinct 4.

**BACKGROUND**

The outgoing Court Manager's last day with the County was November 12, 2021. At the request of the Justice of the Peace, Precinct 4, we conducted procedures to provide accountability for the transfer of authority to the incoming Court Manager. The transfer of authority appears to be complete.

**FISCAL IMPACT**

There is no fiscal impact associated with this item.

SUBMITTED BY:	Auditor	PREPARED BY: APPROVED BY:	S. Renee Tidwell
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**TARRANT COUNTY**  
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S. RENEE TIDWELL, CPA  
COUNTY AUDITOR  
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KIM BUCHANAN, CPA  
FIRST ASSISTANT COUNTY AUDITOR  
kmbuchanan@tarrantcounty.com

December 30, 2021

The Honorable Christopher Gregory, Justice of the Peace, Precinct 4  
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 4

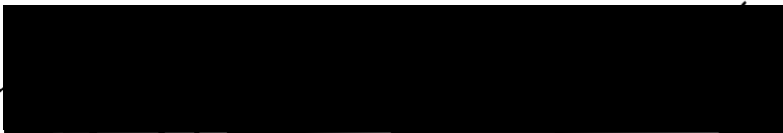
**SUMMARY**

At the request of the Justice of the Peace, Precinct 4 (JP4), 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 November 12, 2021. These procedures included the verification of cash and other receipts and fiduciary fund balances assigned to JP4. 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. We discussed less significant matters with management during our review.

**CLOSING REMARKS**

We appreciate the cooperation of the Honorable Christopher Gregory and his staff during our review.

Sincerely,

  
S. Renee Tidwell, CPA  
County Auditor

*Attachment:* Management's response

*Audit Team:* Julie Hillhouse, Audit Manager – Information Systems  
Salima Sindhwani, Senior Internal Auditor

**Scope and Methodology**  
**JP4 Court Manager Exit Review**  
**November 12, 2021**

- 1) Performed cash count of funds in the custody of the JP's Office as of November 12, 2021.
- 2) Verified proper cutoff for computer-generated *receipts*. Reviewed receipts for sequential issuance and unusual items.
- 3) Verified proper cutoff for computer-generated *disbursements*. Reviewed check register for sequential issuance and unusual items.
- 5) Requested the credit card processing companies remove the *outgoing* court manager as the point of contact and login access.
- 6) Reviewed the JP4 monthly reporting for September and October 2021 to determine whether it was complete, accurate, and properly approved.
- 7) Obtained documentation to support the removal of authorized signer for the Accounts Payable signature list and ReadSoft authorizations.
- 8) Verified the *outgoing* court manager's security authorizations were deactivated for the various County computer systems and applications.
- 9) Verified the *outgoing* court manager surrendered office keys, building access card and employee identification badge.
- 10) Determined whether training fees or membership dues were paid from the County's general fund and required reimbursement by the *outgoing* court manager per County policy.



**TARRANT COUNTY**  
**JUDGE CHRISTOPHER GREGORY**  
JUSTICE OF THE PEACE, PCT. #4

January 12, 2022

To: Renee Tidwell  
County Auditor

RE: Auditor's Report – Court Manger Exit Review for Justice of Peace, Precinct 4

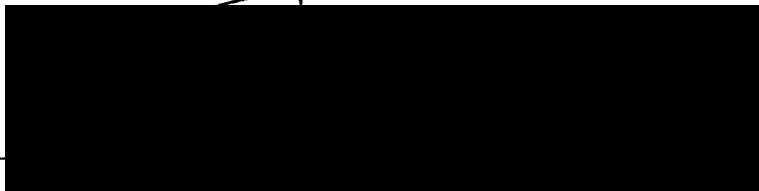
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Dear Ms. Tidwell,

I am in possession of the draft report of the "Court Manager Exit Review", for Justice of the Peace, Precinct #4. I wish to express my appreciation to Julie Hillhouse and Salima Sindhvani for their work and diligent effort to help my staff transition for one court manager to another. Their Diligent work truly made this process seamless and their continued assistance in getting the New Manager up to speed on processes were in valuable.

I truly appreciate the Tarrant County Auditor's Office assistance in the Justice Court Precinct 4. We value our strong working relationship and the ability to work through issues in an open and productive environment. The professionalism your office and staff demonstrate truly is a testament to your office work ethics.

Thank you for the continued inter-departmental cooperation,



Judge Chroy  
Justice of the Peace Precinct #4  
Tarrant County