



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#136589

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DATE: 10/19/2021

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE REVIEW OF FINANCIAL AND SYSTEM CONTROLS FOR THE JUSTICE OF THE PEACE, PRECINCT 6**

**COMMISSIONERS COURT ACTION REQUESTED:**

It is requested that the Commissioners Court receive and file the Auditor's Report of the Review of Financial and System Controls for the Justice of the Peace, Precinct 6.

**BACKGROUND:**

In accordance with Local Government Code, the Auditor's Office reviewed financial and system controls in place for the nine-month period ended June 30, 2021.

**FISCAL IMPACT:**

There is no direct fiscal impact associated with this item.

SUBMITTED BY: Auditor's Office

PREPARED BY: S. Renee Tidwell  
APPROVED BY:



**TARRANT COUNTY**  
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October 11, 2021

The Honorable Jason Charbonnet, Justice of the Peace, Precinct 6  
The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

Re: Auditor's Report – Review of Financial and System Controls, Justice of the Peace, Precinct 6

In accordance with Local Government Code, the Auditor's Office reviewed financial and system controls in place for the nine-month period ended June 30, 2021. Although we found that financial and system controls were adequate, we observed one issue that requires management's attention.

Specifically, we reviewed 122 cases and observed that the JP inadvertently had not signed 3 judgments. One judgment granting a Drivers Safety Course (DSC) was not signed by the JP. According to the Code of Criminal Procedure Art. 45.0511, the court shall enter a judgment deferring imposition allowing the defendant to complete a DSC. However, the JP signed the final judgment dismissing the charge. The other two final judgments were inadvertently not signed by the judge since he was out of the office. Both judgments were signed during the audit. The JP should implement procedures whereby a periodic review, at least monthly, is performed to ensure that judgments are signed as required by statute. We understand that 100% of the judgments cannot be reviewed.

We also communicated less significant matters to the JP on September 29, 2021. Attached is the JP's management response. We appreciate the cooperation of the JP's staff during our review. Please call me if you have any questions regarding the contents of this report.

Sincerely,

[REDACTED SIGNATURE]  
S. Renee Tidwell, CPA  
County Auditor

*Distribution*  
Jennifer Montgomery, Justice Court Manager

*Audit Team*  
Kim Trussell, Internal Audit Manager  
Kim Chiasson, Senior Internal Auditor



## TARRANT COUNTY

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6551 GRANBURY ROAD  
FORT WORTH, TEXAS 76133  
(817) 370-4525

**JASON M. CHARBONNET**  
JUSTICE OF THE PEACE  
PRECINCT 6

October 11, 2021

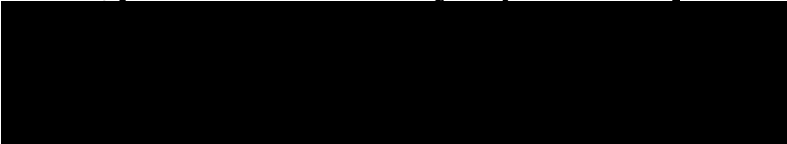
S. Rene Tidwell, CPA  
County Auditor  
100 E. Weatherford Street  
Fort Worth, Texas 76196

**RE: Response to Auditor's Report – Review of Financial and System Controls**

Ms. Tidwell,

I would like to thank you and your team for a thorough audit of the financial and system controls of my office. My staff and I have reviewed the one recommendation that was provided by your office. During the audit, we instituted a new policy and procedure that would mitigate this from happening in the future.

Sincerely,



Jason M. Charbonnet  
Justice of the Peace, Precinct 6  
Tarrant County, Texas