



**COMMISSIONERS COURT
COMMUNICATION**

COURT ORDER NUMBER CO#143965
PAGE 1 OF 3
DATE: 10/1/2024

SUBJECT: RECEIVE AND FILE THE AUDITOR'S REPORT OF THE JUSTICE OF THE PEACE, PRECINCT 2, FOLLOW-UP REVIEW OF FINANCIAL AND SYSTEM CONTROLS

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

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report of the Justice of the Peace, Precinct 2, Follow-up Review of Financial and System Controls.

BACKGROUND

On January 23, 2024, the Commissioners Court, through Court Order #142461, received and filed the Auditor's Report of the Review of Financial and System Controls implemented by the Justice of the Peace, Precinct 2, with the Commissioners Court.

The Auditor's Office reported three (3) issues that required management's attention. The attached Auditor's Report summarizes the issues and recommendations previously reported and the status of those recommendations.

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



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

Linda R. Castillo
First Assistant County Auditor

Phone (817) 884-1205
Fax (817) 884-1104

August 26, 2024

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

Re: Auditor's Report – Follow-up, Review of Financial and System Controls

On January 23, 2024, the Auditor's Office received and filed the Auditor's Report of the Review of Financial and System Controls implemented by the Justice of the Peace, Precinct 2, with the Commissioners Court. We reported three issues that required management's attention. Below, summarizes the issues and recommendations previously reported and the status of those recommendations.

Audit Issue #1: Segregation of duties was not adequate. Specifically, secondary authorization for voided transactions did not always occur.

Recommended action:

JP2 should utilize existing configuration for the secondary approval of voids.

Current status:

The Auditor's Office recommendations have been fully implemented.

Audit Issue #2: Adjustments made to financial transactions were not always adequately documented and scanned into Odyssey.

Recommended actions:

Per *Standardized JP Financial Transactions* prepared by the Auditor's Office and re-distributed to all the justice courts in February 2023, supporting documentation should be scanned into Odyssey for all adjustments, reversals, community service, jail time served, judicial waivers, and inability to pay reductions. Erroneous attorney collection fees should be adjusted using the reversal feature in Odyssey.

Current status:

The Auditor's Office recommendations have been fully implemented.

Audit Issue #3: Reimbursement fees were not always assessed and collected, as required by statute.

Recommended actions:

Due to system limitations, management should ensure that justice court staff continue to use the developed workaround procedures to ensure that the reimbursement fee is appropriately assessed for deferred disposition cases.

Current status:

The Auditor's Office recommendations have **not** been implemented. We observed 25 instances where reimbursement fees were not assessed and collected. This issue was discussed with the Court Manager. She stated that she will provide instructions to office staff to ensure the workaround procedures are followed.

We appreciate the cooperation of your staff during our follow-up review and their implementation of the recommendations to strengthen controls over the financial operations of your office. If you have any questions, please do not hesitate to contact me.

Sincerely,



Kimberly M. Buchanan, CPA
Tarrant County Auditor

Distribution: Kristin Docken, Justice Court Manager