



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO# 140301

PAGE 1 OF 4

DATE: 02/21/2023

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

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

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 the Justice of the Peace, Precinct 4.

BACKGROUND

The Court Manager's last day with the County was January 12, 2023. The Auditor's Office conducted procedures to provide accountability for the transfer of authority to the incoming Court Manager. Procedures included the verification of cash and other receipts and fiduciary fund balances assigned to JP4. Exhibit A further describes the scope of work.

FISCAL IMPACT

There is no fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	Kim D Trussell S. Renee Tidwell
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TARRANT COUNTY
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February 10, 2023

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 in her role was January 12, 2023. 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, we observed no exceptions, and 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: Exhibit A- Scope and Methodology
Management's response

Audit Team: Kim Trussell, Audit Manager
Kimberly Chiasson, Senior Internal Auditor

EXHIBIT A

Scope and Methodology
JP4 Court Manager Exit Review
January 11, 2023

- 1) Performed cash count of funds in the custody of the JP's Office as of January 12, 2023.
- 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 December 2022 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

February 13, 2023

To: Renee Tidwell
County Auditor

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

Dear Ms. Tidwell,

I am in possession of the draft report of the "Court Manager Exit Review Report", for Justice of the Peace, Precinct #4. I wish to express my appreciation to Kim Trussell and Kim Chiasson for their work and diligent effort to assist the Justice Court #4 with the transfer of power from the outgoing court manager to the incoming court manager.

I truly appreciate the Tarrant County Auditor's Office review of the financial and system controls 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.

Judge Christopher Gregory
Justice of the Peace Precinct #4
Tarrant County