



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#129795

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DATE: 03/19/2019

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

**\*\*\* CONSENT AGENDA \*\*\***

**COMMISSIONERS COURT ACTION REQUESTED:**

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

**BACKGROUND:**

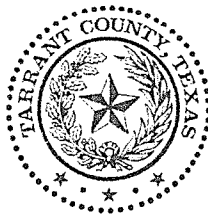
On December 31, 2018, Gary Richie's term expired as Justice of the Peace, Precinct 6, and his successor, the Honorable Jason Charbonnet, assumed office on January 1, 2019. The Auditor's Office conducted selected procedures to provide accountability for the transfer of authority to the new Justice of the Peace.

**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**  
TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506  
100 E. WEATHERFORD  
FORT WORTH, TEXAS 76196-0103  
817/884-1205  
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S. RENEE TIDWELL, CPA  
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CRAIG MAXWELL  
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March 6, 2019

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 – Exit Review for Justice of the Peace, Precinct 6

**SUMMARY**

On December 31, 2018, Gary Richie's term expired as Justice of the Peace, Precinct 6, and his successor, the Honorable Jason Charbonnet, assumed office on January 1, 2019. The Auditor's Office conducted the following procedures to provide accountability for the transfer of authority to the new Justice of the Peace (JP):

- Verified cash and other receipts, including trust balances;
- Verified ending receipt numbers;
- Verified the change of authorized signatures related to accounts payable and the checking account;
- Verified inventory assigned to the office;
- Verified removal of access to County systems and applications;
- Verified receipt of office keys, building access card, employee identification badge, parking Chubb card, and other assigned County assets; and
- Verified that Judge Charbonnet's Official Bond and Oath was on file with the County Clerk's Office.


We also reviewed the status of observations previously reported in 2015 and 2016. The observations regarding the lack of controls over receipts and disbursements have been addressed since Judge Charbonnet closed the office bank account after assuming office. Beginning February 1, 2019, JP staff began depositing all collected funds into the County's consolidated cash account. All disbursements will be made by the Auditor's Office on the JP's behalf.

We do not opine on the JP's financial statements and internal control structure since our review was limited in scope. Based on the results of our testing, the transfer of authority to Judge Charbonnet appears to be complete and without exception. Attached is management's written response.

**CLOSING REMARKS**

We appreciate the cooperation of the JP and his staff during our review. We look forward to continued positive working relationship.

Sincerely,



S. Renee Tidwell, CPA  
County Auditor

*Attachment:* Management's response

*Distribution:* Jennifer Montgomery, Court Manager

*Audit Team:* Kim Trussell, Audit Manager  
Kara Hoekstra, Senior Internal Auditor



## TARRANT COUNTY

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

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

March 8, 2019

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

**RE: Response to Auditor's Report – Exit Review for Justice of the Peace, Precinct 6**

Ms. Tidwell,

I would like to personally thank you and your team for a thorough exit audit. Your team was very welcoming and professional. I look forward to working with you in the future to help make Tarrant County the best place for our citizens to work and live.

Sincerely,

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