



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER 0

PAGE 1 OF 4

DATE: 7/26/2011

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

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

**COMMISSIONERS COURT ACTION REQUESTED:**

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

**BACKGROUND:**

At the request of the Justice of the Peace, Precinct 4 (JP4), the Auditor's Office performed accountability and cut-off procedures for the exiting Court Manager. The Court Manager's last day with the County was June 3, 2011. Since the review was limited in nature, the Auditor's Office does not opine on the JP's financial statements and internal control structure.

A written response from JP4 is attached.

**FISCAL IMPACT:**

There is no direct fiscal impact associated with this item.

SUBMITTED BY: Auditor

PREPARED BY: S. Renee Tidwell  
APPROVED BY:



## **TARRANT COUNTY**

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July 11, 2011

The Honorable District Judges  
The Honorable Commissioner's Court  
The Honorable Jacqueline Wright, Justice of the Peace, Precinct 4  
Tarrant County, Texas

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

### **SUMMARY**

At the request of the Justice of the Peace, Precinct 4 (JP4), we performed accountability and cut-off procedures for the exiting Court Manager. The Court Manager's last day with the County was June 3, 2011. Since our review was limited in nature, we do not opine on JP's financial statements and internal control structure. Our review included the following procedures:

- Performed a cash count of change funds as of June 3, 2011;
- Obtained ending receipt numbers, both automated and manual, as of June 3, 2011;
- Reviewed documentation for the change of authorized signatures related to accounts payable and Read Soft;
- Determined whether the outgoing Court Manager's access to County systems and applications were removed; and
- Verified receipt of out-going Court Manager's office keys, building access card, employee identification badge, and parking Chubb card.

We also reviewed the bank account reconciliations as of April 30 and May 31, 2011, including the composition of the Monies Held in Trust account. Based on the results of our testing, the transfer of authority appears to be complete without exception.

We identified the following issues during our review of the bank reconciliation that require the JP's attention:

- On May 12, 2011, JP staff requested that the bank place a stop payment on three checks. Staff has not recorded the funds back into the Odyssey System. As a result, the cash recorded in Odyssey does not reconcile to cash in the bank. Furthermore, Odyssey shows that payment was made to the three entities, when payment is still owed to these entities.  
**Recommendation:** Staff should void the checks (disbursements) in Odyssey so that cash recorded in Odyssey reconciles to cash in the bank. The JP may need assistance from Information Technologies. If appropriate, staff should also reissue the checks.
- Overages totaling \$101.40 that resulted from credit card transactions has been an item on the bank reconciliation since July 2008. They cannot determine to whom these payments are owed.  
**Recommendation:** Remit the overage to the Auditor's Office, and remove the overage from the bank reconciliation.

We discussed our observations and recommendations with the JP. Attached is the JP's written response to this report.

## CLOSING REMARKS

We wish to thank the JP and her staff for their cooperation in the completion of this review. We also appreciate her prompt attention to our recommendations and look forward to working with the new Court Manager.

Very truly,



S. Renee Tidwell, CPA  
County Auditor

*Attachment:* Management Response, dated July 6, 2011

*Audit Team:* Kim Trussell, Audit Manager  
Julie Hillhouse, Senior Internal Auditor  
Angela Tran-Le, Internal Auditor

*Distribution:* Suzanne McKenzie, Financial Accounting Manager  
Brett Self, Investment/Revenue Accountant



**TARRANT COUNTY**  
**JUDGE JACQUELYN WRIGHT**  
JUSTICE OF THE PEACE, PCT. 4

July 6, 2011

Renee Tidwell, Auditor  
Tarrant County, Texas

Re: June 3<sup>rd</sup>, 2011 Exit Review for JP, Pct. 4

The office of JP4 is in agreement with and has complied with all the recommendations made by your office after my Chief Clerk retired and an exit review was completed.

Thanks to your staff for their professionalism and pleasant demeanor. Thanks to you for your help in this manner.

Regards,

  
/ JACQUELYN WRIGHT