



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#132233

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DATE: 02/25/2020

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE EXIT REVIEW
OF THE COUNTY AUDITOR'S OFFICE FIRST ASSISTANT**

***** 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 the County Auditor's Office First Assistant.

BACKGROUND:

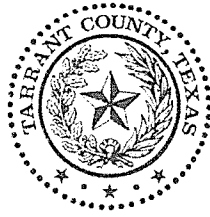
The County Auditor's Office First Assistant retired on November 30, 2019. The Auditor's Office conducted selected procedures to provide accountability over County assets and fiduciary funds in the County Auditor's safekeeping. These procedures included verification of the removal of security authorizations related to fiduciary funds held by the County Auditor. Exhibit A further describes the scope of work.

FISCAL IMPACT:

There is no direct fiscal impact associated with this item.

SUBMITTED BY: Auditor's Office

PREPARED BY: S. Renee Tidwell
APPROVED BY:



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CRAIG MAXWELL
FIRST ASSISTANT COUNTY AUDITOR
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February 6, 2020

The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – First Assistant County Auditor Exit Review

SUMMARY

The County Auditor's Office First Assistant retired effective November 30, 2019. We conducted selected procedures to provide accountability over County assets and fiduciary funds in the County Auditor's safekeeping. These procedures included verification of the removal of security authorizations related to fiduciary funds held by the County Auditor. *Exhibit A* further describes the scope of our work. Based on the results of our testing, removal of system access and security authorizations appears to be complete. Since our review was limited in nature, we do not opine on the County's financial statements and internal control structure.

Sincerely,

S. Renee Tidwell, CPA
County Auditor

Audit Team: Kim Buchanan, Audit Manager
Susan Black, Audit Manager Information Systems
Julie Hillhouse, Senior Internal Auditor
Matt Jones, Senior Internal Auditor

Scope and Methodology
First Assistant County Auditor Exit Review
November 30, 2019

- 1) Requested the bank to remove the *outgoing* First Assistant County Auditor as a System Administrator for online banking.
- 2) Requested the bank add a new System Administrator for online banking.
- 3) Verified that the *outgoing* First Assistant County Auditor's security authorizations were deactivated for the various County computer systems and applications, as well as the County's online banking.
- 4) Verified the termination of authorization to the Texas County and District Retirement System (TCDRS) website.
- 5) Verified that the *outgoing* First Assistant County Auditor's security authorizations were deactivated for all investments and investment pool accounts.
- 6) Obtained documentation to support the removal and addition of authorized signers for the Accounts Payable signature list and ReadSoft authorizations.
- 7) Documented whether SAP roles assigned to the First Assistant County Auditor should be assigned to other County employees.
- 8) Verified the *outgoing* First Assistant County Auditor surrendered office keys, building/parking access card, and employee identification badge.
- 10) Determined whether the County should be reimbursed for any conference, training fees, dues or memberships paid from the County's general fund for the *outgoing* First Assistant County Auditor.