



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#138203

PAGE 1 OF 5

DATE: 05/24/2022

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE EXIT
REVIEW FOR THE CONSTABLE, PRECINCT 4**

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

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report of the Exit Review for the Constable, Precinct 4.

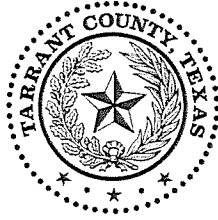
BACKGROUND

On April 4, 2022, Jody Johnson terminated his term as Constable, Precinct 4. The successor, Constable Jason "Scott" Bedford, assumed office on April 5, 2022. The Auditor's Office conducted selected procedures to provide accountability for the transfer of authority to the incoming constable. These procedures primarily included verification of cash, trust balances, assigned County assets, and the removal of the outgoing officeholder's access to County systems..

FISCAL IMPACT

There is no fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	Kim Trussell S. Renee Tidwell
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TARRANT COUNTY
TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506
100 E. WEATHERFORD
FORT WORTH, TEXAS 76196-0103
817/884-1205
Fax 817/884-1104

S. RENEE TIDWELL, CPA
COUNTY AUDITOR
rtidwell@tarrantcounty.com

KIM BUCHANAN, CPA
FIRST ASSISTANT COUNTY AUDITOR
kmbuchanan@tarrantcounty.com

May 9, 2022

Constable Jason "Scott" Bedford, Precinct 4
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Exit Review for Constable Jody Johnson, Precinct 4

SUMMARY

On April 4, 2022, Jody Johnson terminated his term as Constable, Precinct 4. The successor, Constable Jason "Scott" Bedford, assumed office on April 5, 2022. The Auditor's Office conducted selected procedures to provide accountability for the transfer of authority to the incoming constable. These procedures primarily included verification of cash, trust balances, assigned County assets, and the removal of the outgoing officeholder's access to County systems. We do not opine on the Constable's financial statements and overall internal control structure since the scope of our review was limited in nature. Based on the results of our testing, the transfer of authority appears to be complete.

During our review, we observed that segregation of duties did not exist between certain financial functions. Specifically:

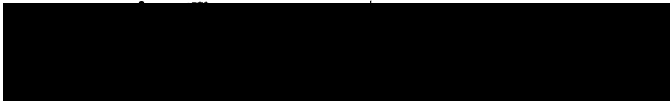
1. Four individuals can create and release (approve) purchase requisitions, as well as enter the goods receipts.
2. Clerks can adjust fees in *CivilServe* without an independent review. There were seven adjustments made to fees between January 10, 2022 and April 8, 2022. We reviewed all seven adjustments in detail and found that each appeared reasonable.

A lack of segregation of duties increases the risk of error or theft. Ideally, system functionality should require that these functions are segregated between at least two individuals. If this isn't possible, then procedures should be implemented whereby the Constable or his Chief Deputy review the transactions, at least on a weekly basis, for reasonableness.

CLOSING REMARKS

We appreciate the cooperation of Constable Bedford and his staff during our review. In addition, we express gratitude to former Constable Johnson for the cooperation extended to the Auditor's Office during his tenure with the County.

Sincerely,



S. Renee Tidwell, CPA
County Auditor

Distribution: Brandi Brewton, Office Manager, Constable 4

Attachment: Exhibit A – Scope and Methodology
Management's response

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

Exhibit A - Scope and Methodology

Constable 4 Exit Review April 5, 2022

- 1) Performed cash count of funds in the custody of the Constable's Office as of April 7, 2022.
- 2) Verified that receipts were deposited in accordance with statute.
- 3) Reviewed voids and adjustments for reasonableness.
- 4) Reviewed revenues and expenses between January 1, 2022 and March 31, 2022 for unusual trends.
- 5) Verified proper cutoff for computer-generated *receipts*. Reviewed receipts for sequential issuance and unusual items.
- 6) Verified proper cutoff for computer-generated *disbursements*. Reviewed check register for sequential issuance and unusual items.
- 7) Verified timeliness of amounts billed to the Office of the Attorney General.
- 8) Reviewed compliance with Texas Occupancy Code Sec. 1701.157(c) to maintain a complete and detailed record of money received and spent by the agency under this section for LEOSE funds.
- 9) Traced the inventory of assets recorded in SAP to the assets located at the Constable's Office.
- 10) Verified the existence of seized and/or abandoned items held in the property room.
- 11) Obtained documentation to support the removal of authorized signer for the Accounts Payable signature list and ReadSoft authorizations.
- 12) Verified the *outgoing* Constable's security authorizations were deactivated from County computer systems and applications.
- 13) Verified the *outgoing* Constable surrendered office keys, building access card and employee identification badge.
- 14) Determined whether training fees or membership dues were paid from the County's general fund and required reimbursement by the *outgoing* Constable per County policy.



TARRANT COUNTY

FORT WORTH, TEXAS 76102

JASON "SCOTT" BEDFORD

CONSTABLE PCT. 4
NORTHWEST SUB-COURTHOUSE
6713 TELEPHONE ROAD
FORT WORTH, TEXAS 76135
817-238-4410
FAX 817-238-4413

May 9, 2022

Rene Tidwell, County Auditor
The Honorable Judges
The Honorable Commissioner's Court
Tarrant County, Texas

Subject: Response to Auditor's Report – Exit Review for Constable Jody Johnson, Precinct 4

Dear Mrs. Tidwell,

I would like to express my appreciation for your thorough exit review conducted at our office, for Constable Jody Johnson. We have taken your review seriously and steps are being made to accommodate your recommendations.

1. With limited administrative staff, certain functions within SAP concerning the creating, releasing, and entering of goods receipts had been assigned to our Office Manager. Moving forward, our office will implement more segregation of these duties between the Office Manger and Chief Deputy.
2. To ensure the review of any fees adjusted within Civil Serve; our solution will be to add an additional report to the Tarrant County Auditor's office. Accompanying our monthly reconciliation packet, this report will show any case fees with non-standard amounts. This report will be looked over and approved by either the Chief Deputy or Constable.

Your audit team and my support staff did a great job communicating and I do believe the areas of concern can be corrected quickly and without difficulty.



Constable Jason "Scott" Bedford, Precinct 4