



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#138633

PAGE 1 OF 3

DATE: 07/26/2022

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE COUNTY CLERK'S PASSPORT OPERATIONS**

**COMMISSIONERS COURT ACTION REQUESTED**

It is requested that the Commissioners Court receive and file the Auditor's Report of the County Clerk's Passport Operations.

**BACKGROUND**

In accordance with Local Government Code, the Auditor's Office reviewed financial related transactions for the County Clerk's passport operations for the six months ended March 31, 2022. The objective of the review was to determine whether internal controls were adequate to reasonably ensure that County passport fees were properly assessed, receipted, and recorded.

**FISCAL IMPACT**

There is no fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	S. Renee Tidwell
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**TARRANT COUNTY**  
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FIRST ASSISTANT COUNTY AUDITOR  
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June 22, 2022

The Honorable Mary Louise Nicholson, County Clerk  
The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas


Re: Auditor's Report – County Clerk's Passport Operations

In accordance with the Local Government Code, the Auditor's Office reviewed financial related transactions for the County Clerk's passport operations for the six months ended March 31, 2022. The objective of the review was to determine whether internal controls were adequate to reasonably ensure that County passport fees were properly assessed, receipted, and recorded. The review was limited in scope because the Dallas Passport Office personnel consider transmittal sheets as confidential and can only be released to a certified passport acceptance agent. During the review period, the County Clerk's passport operations staff collected approximately \$875,900 for passport and photo fees.

We observed that internal controls were generally adequate and that all current County Clerk employees assigned to the Passport Department have been properly certified or recertified by the U.S. Department of State. However, we observed that procedures do not exist to periodically review users' roles or permissions for appropriateness. We identified one user whose supervisory access should have been deactivated when their position changed. During our review, the employee's access was deactivated. Since reports do not provide sufficient detail to ensure adequate segregation of duties, management should perform a periodic review of security roles to ensure access aligns with the user's current job duties. This review should be documented, including the reviewer's initials or signature. We met with County Clerk management and Information Technology Department's staff and communicated this issue, along with other less significant matters identified during the review.

Attached is management's written response. We appreciate the cooperation of County Clerk staff during our review. Please call me if you have any questions regarding the contents of this report.

Sincerely,

  
S. Renee Tidwell, CPA  
County Auditor

*Distribution:* Clint Ludwig, Chief Deputy  
Christie Reyenga, Assistant Manager

*Audit Team:* Matt Jones, Audit Manager  
Maki Brown, Senior Internal Auditor



Tarrant County 1895 Courthouse

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Mary Louise Nicholson, County Clerk  
*Recording life's events since 2011*

100 W. Weatherford, Rm.130  
Fort Worth Texas 76196-0401

Date: June 27, 2022

From: Mary Louise Nicholson, Tarrant County Clerk

To: Renee Tidwell, Tarrant County Auditor


Reference: Response to Auditor's Report – County Clerk Passport Operations

Renee:

I want to thank and recognize your team's professional and detailed approach during the audit of our passport operations. We take our responsibility for financial processes and federal requirements very seriously. I appreciate your office's commitment to ensure we properly account for and safeguard the public's money and records.

We fully understand the importance of team members' user roles being assigned correctly to ensure appropriate separation of duties and responsibilities. Once management was made aware of an improper role assignment to an employee who had accepted another position within the department, corrective action was taken immediately. Management has also updated our existing policy to include a more extensive review of user roles and permissions.

Respectfully,

  
Mary Louise Nicholson, Tarrant County Clerk