



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#120280

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DATE: 06/16/2015

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

**COMMISSIONERS COURT ACTION REQUESTED:**

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

**BACKGROUND:**

In accordance with Chapter 115 of the Local Government Code, the Auditor's Office conducted an audit of the Justice of the Peace, Precinct 6, for FY 2014. The objective of the review was to determine whether controls were adequate to reasonably ensure that financial transactions were accurately recorded and were in compliance with statutes and County policies.

**FISCAL IMPACT:**

There is no direct fiscal impact associated with this item.

SUBMITTED BY: County 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  
Fax 817/884-1104

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

CRAIG MAXWELL  
FIRST ASSISTANT COUNTY AUDITOR  
cmaxwell@tarrantcounty.com

May 29, 2015

The Honorable Gary Ritchie, Justice of the Peace, Precinct 6  
The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

RE: Auditor's Report – Justice of the Peace, Precinct 6

### SUMMARY

In accordance with Chapter 115 of the Local Government Code, the Auditor's Office conducted an audit of the Justice of the Peace, Precinct 6 for fiscal year 2014. The objective of the review was to determine whether controls were adequate to reasonably ensure that financial transactions were accurately recorded and were in compliance with statutes and County policies. As a result, we observed significant weaknesses in the controls over receipts and disbursements combined with a lack of segregation of duties and management oversight. Specifically:

- Observation 1      Controls over collected receipts were not adequate.
- Observation 2      Controls over disbursements were not adequate.
- Observation 3      Segregation of incompatible duties was not adequate.
- Observation 4      Documentation supporting mileage reimbursed to employees was not adequate.
- Observation 5      Three additional cash shortages occurred during the audit period.

Attached is management's written response.

### OBSERVATIONS AND RECOMMENDATIONS

*Observation 1      Controls over collected receipts were not adequate.*

#### Background

The Justice of the Peace, Precinct 6 (JP6) has a separate bank account. To reduce the risk of loss, best practices recommend that bank deposits be made daily.

Local Government Code 113.022 and Code of Criminal Procedure 103.004 state that a county officer who receives money “*shall*” deposit the money with the *county treasurer* on or before the next business day after the money is received. The Tarrant County Auditor has the role of treasurer. The statutes also state that if this deadline cannot be met, then money must be deposited no later than the 5<sup>th</sup> business day after the day the money is received.

### Observations

During our review, we observed that controls over receipts collected by the JP6 office were not adequate. Specifically:

1. Receipts were not deposited into the JP’s bank account daily. Of the 50 deposits selected for testing, 28 were deposited between 3 and 5 business days after the receipt was processed in Odyssey, the JP’s case management system. Furthermore, 5 deposits were posted more than 5 days after the money was collected. Since the deposits were made into the JP’s account more than 5 days after the money was collected, then it is not possible that the deposits were made to the Auditor’s Office by the 5<sup>th</sup> business day after the day the money was received. Therefore, the JP is not in compliance with statute. Money collected is also vulnerable to theft until it is deposited into the JP’s bank account.
2. A deposit dated June 24, 2014 was short by \$670 cash compared to the cash receipts recorded in Odyssey. According to the Court Manager, she did not review the court clerks’ individual reconciliations and recount the money *before* preparing the bank deposit. Per an email from the Court Manager, \$399 cash was found in a clerk’s money bag the next day. The email also stated that the \$399 was picked up and deposited on June 25, 2014 by the armored car service. The bank statement showed that the \$399 deposit was posted 9 business days later on July 10, 2014.

The Court Manager paid the remaining shortage totaling \$271 which was posted on August 5, 2014 per the bank statement.

3. The Court Manager dates the deposit slips to match the date the monies were collected rather than the actual date of the deposit. The monies may not be deposited until several days later. For example, a bank deposit slip was dated October 29, 2013 for receipts totaling \$3,045.38 collected on the same day. According to the bank statement, the deposit was posted 6 business days later on November 7, 2013. Another example, a bank deposit slip was dated July 25, 2014 totaling \$2,783.30. The bank statement showed that the deposit was posted 6 business days later on August 4, 2014.

A safe is located in the JP’s office. According to staff, receipts are stored in the safe until deposited into the JP’s bank account. Since the armored car contract does not allow for pick up at the JP’s office, the Court Manager stated that she oftentimes takes the deposit to the County Clerk’s Office upon arrival of the armored car. However, the Court Manager was unable to provide any armored car receipts relevant to our audit period. We also observed that the Court Manager was reimbursed mileage for frequent trips to the bank.

## Recommendations

We recommend that the Justice of the Peace deposit receipts into their JPMorgan Chase account *daily*. To assist with the timeliness of deposits, the JP should consider requesting that the armored car service pick up the deposits from his office. All funds belonging to the County should be remitted to the Auditor's Office no later than the 5<sup>th</sup> business day after the money was received.

Furthermore, the Court Manager should ensure that the clerks' daily receipts reconcile to Odyssey and recount their money. Both the Court Manager and the court clerks should sign off on the recount as evidence of their agreement. If deposits are picked up by an armored car, then receipts should be maintained to document the chain of custody for the deposit.

Last, the date on the deposit slip should match either the date the armored car service picks up the deposit or the date the Court Manager makes the deposit.

### ***Observation 2 Controls over disbursements were not adequate.***

#### Background

The JP does not use Odyssey to prepare automated checks. Rather, the disbursement is recorded into Odyssey and a manual check is prepared for payment. The disbursement checks require only one signature which is typically the Court Manager.

The JP's office made 120 disbursements totaling \$807,216 during the audit period. Most of this total was disbursed directly to the Auditor's Office. The JP's office deposits the disbursements made to the Auditor's Office directly into the consolidated cash account located at JPMorgan Chase Bank. Of the 120 disbursements, 63 disbursements totaling \$35,336 were paid to entities other than the Auditor's Office.

#### Observations

During our review, we observed that controls over disbursements were not adequate. We reviewed the payee and the amount of all 63 disbursements paid to entities other than the Auditor's Office for reasonableness. We also performed a detailed review of 17 of these 63 disbursements and observed that information recorded in Odyssey did not always agree with information shown on the cancelled checks. Specifically:

1. Two disbursement checks were recorded in Odyssey as *one* check although the payee names were different. The checks were made payable to two different schools in Burluson ISD.
2. In six instances, the check dates recorded in Odyssey did not match the date on the face of the checks.
3. Five check numbers were skipped and not recorded in Odyssey. After further review, we found that these five checks were voided in the checkbook, but were not voided in Odyssey.

We also performed a detailed review of two disbursements deposited into the County's consolidated cash account and observed the following:

1. One disbursement was made to the County's consolidated cash account *before* the receipts were actually deposited into the JP's bank account. Specifically, a disbursement was recorded into the County's general ledger on June 27, 2014 in the amount of \$8,053.16 for receipts collected during the period of June 20 - 26, 2014. However, the receipts collected during this week were not deposited into the JP's bank account until July 2, 2014.
2. One disbursement was recorded into the County's general ledger on July 10, 2014 in the amount of \$6,053.27. However, the disbursement was not deposited into the County's consolidated cash account until July 16, 2014.

Furthermore, there is no independent review of disbursements. See Observation 3, below.

### **Recommendations**

The JP should ensure that disbursement information recorded in Odyssey and the general ledger agrees with the information shown on the actual disbursement. To reduce the risk of overdrawing the checking account, disbursements to the County's consolidated cash account should not be made until receipts are deposited into the JP's checking account.

### ***Observation 3 Segregation of incompatible duties was not adequate.***

#### ***Background***

Lack of segregation of duties occurs when a few employees are required to perform incompatible tasks. Reducing the risk of fraud and errors is the primary objective of segregating any incompatible duties. This objective is achieved by disseminating the tasks and associated privileges for a specific business process among multiple users. In situations where it is impossible to separate duties due to the small number of employees, mitigating controls should be implemented.

#### **Observations**

During our review, we observed that the Court Manager prepares the deposits, creates and signs disbursement checks, records financial information into the County's general ledger and Odyssey (including void transactions), and performs the monthly bank reconciliations. Furthermore, the JP's bank account does not require dual signatures on the checks. No evidence existed that indicated an independent review was performed of the Court Manager's transactions.

We also observed that system controls within Odyssey do not require segregation of duties between incompatible tasks. Specifically, JP staff had the ability to adjust and void their own transactions within Odyssey, the JP's case management system, without managerial or independent approval.

Without adequate segregation of duties or other mitigating controls, errors and fraud may not be prevented and detected.

## Recommendations

To reduce the risk of fraud and errors, no employee should have control over a complete transaction cycle. We also understand the staffing limitations of the JP's office. Therefore, we recommend procedures be implemented to prevent and detect unauthorized transactions. If the Court Manager continues to prepare the deposits, create and sign the disbursement checks, record the financial information into the County's general ledger and Odyssey, and perform the monthly bank reconciliations, then the JP should provide managerial oversight of these functions. Specifically:

1. The JP should review all financial reports, including the monthly bank reconciliation and disbursement journal, to verify the accuracy and appropriateness of the transactions. These reports should be reviewed by the JP prior to submission to the Auditor's Office each month. The JP should sign and date the reports as evidence of his review.

**NOTE:** Management's response dated May 18, 2014 stated that the JP reviews the monthly financial reports and bank reconciliations prepared by the Court Manager and later provided to the Auditor's Office. The JP provided signed documentation stating, "*I, Gary Ritchie, Justice of the Peace, Precinct 6 of Tarrant County, Texas do solemnly affirm that I have faithfully reviewed the bank reconciliation and monthly reports.*" This certification was provided for fiscal year 2014. The Auditor's Office has Management's response further stated that this information was not requested during the audit. However, the Auditor's Office sent an email to the Court Manager on October 30, 2014 specifically asking if the JP signs off or reviews the bank reconciliations. The Court Manager replied, "*Nope.*"

On May 29, 2015, the auditors met with the Court Manager and asked the purpose of this certification since it was not included with the monthly financials and reconciliations provided to the Auditor's Office. She told us that she kept the certifications in a notebook. Upon review of the notebook, it included certifications beginning in October 2013, the beginning of our audit period, through April 2015. The Court Manager could not provide certifications prior to October 2013 upon our request. She stated that the old certifications were filed in the JP's jury room (in lieu of the files within the office) and court was session.

2. Whenever possible, the JP should sign disbursement checks. For those checks issued without the JP's signature, we recommend that the JP review supporting documents subsequent to the disbursement. The JP should sign and date the documents as evidence of his review.

Ideally, system controls should prevent employees from adjusting or voiding their own transactions. The JP should request that the Information Technologies Department implement the secondary approval to adjust and void transactions. At least one other JP has implemented this system control. Otherwise, a monthly report should be generated that lists adjusted and voided transactions. Management should select a sample of transactions for review and determine the accuracy and validity of the adjustment or void. Management should also document their review by initialing and dating the report.

**Observation 4** *Documentation supporting mileage reimbursed to employees was not adequate.*

**Background**

Mileage reimbursement requirements are documented online through the Employee Self Service (ESS) portal. Employees requesting reimbursement for in-county mileage are to document the purpose of the mileage using the “Short Information” field within ESS. If this is not possible, then employees should maintain a log documenting the purpose of the mileage reimbursement.

**Observations**

We observed that the Court Manager entered a repetitive pattern in the Short Information field describing the purpose of the mileage. Furthermore, the field indicated that an “itemized list” describing the purpose of the mileage was available up request. Upon our request, the Court Manager provided a log to the auditor for review. We found that the Court Manager entered *total* miles driven during a period of time in lieu of entering the number of miles driven *each day*. We could not reconcile the miles entered on the log to the miles entered into ESS and reimbursed to the employee.

Furthermore, the JP’s user credentials showed that he typically approved mileage for the Court Manager using the Court Manager’s computer. We also observed that the JP’s user credentials were routinely used on computers assigned to the Court Manager and court clerks. According to the Court Manager, staff will access SAP Timesheet Approval using the JP’s user credentials while the JP stands over their shoulder and “verbally” approves mileage. As a result, we cannot validate whether the JP actually approved staff mileage. According to the Tarrant County Electronic Communication Systems Policy, passwords should be protected and kept confidential from others.

**Recommendations**

We discussed this issue with the Court Manager and she began entering her *daily* mileage into ESS and the purpose of the mileage in the Short Information field.

Furthermore, we recommend that the JP comply with the Tarrant County Electronic Communication Systems Policy and keep his password confidential from others. Subordinates should not approve their manager’s mileage. Rather, the Justice of the Peace should approve the Court Manager’s mileage.

**SUBSEQUENT EVENT**

**Observation 5** *Three additional cash shortages occurred during the audit period.*

**Background**

Civil Division Opinion #99-OP-107 regarding cash shortages states, “*All shortages must be “made up” by the public officer who was to collect and pay over the fee in question (unless the commissioners court votes to indemnify the officer).*”

Furthermore, the opinion makes reference to Local Government Code 113.003 that states that the county treasurer *shall* receive all money belonging to the county. This includes any cash overages.

## Observations

We observed three instances where the bank made an adjustment to the JP's bank account due to a shortage of a cash deposit. Each one of these bank adjustments was \$100.

1. January 24, 2014: It appears that this shortage was initially a bank error since the bank posted a "Cash Deposit Credit Adjustment" on the same day. However, notes existed on a bank deposit slip dated June 25, 2014 for \$100 stating that the deposit was to correct the deposit of receipts collected during the week of January 13 – January 17. This deposit was posted by the bank on January 30, 2014.
2. February 13, 2014: We could not find where this shortage was later deposited.

We discussed the above two shortages with the Court Manager. We inquired whether *possibly* the Court Manager or other staff made up the deposit shortage before they realized that the January 24 shortage was due to a bank error. Then, the Court Manager may have withheld \$100 from the February 13 deposit to reimburse herself or the individual who made the deposit posted on January 30 to correct the shortage. The Court Manager stated that she could not recall. Therefore, a cash overage exists from January 2014 and a cash shortage exists from February 2014.

3. July 8, 2014: According to the Court Manager, \$100 cash was found "*scattered on the bottom shelf*" of the safe after the deposit. This shortage was deposited and posted by the bank on July 17, 2014.


## Recommendations

The JP should remit the \$100 cash overage to the Auditor's Office in accordance with Local Government Code 113.03. Furthermore, the \$100 shortage should be "made up" unless the JP is indemnified by the Commissioners Court.

## CLOSING REMARKS

We appreciate the cooperation of the JP staff during our review. Please call me if you have any questions regarding the contents of this report.

Sincerely,

  
S. Reneé Tidwell, CPA  
County Auditor

*Attachment:* Management response dated June 4, 2015 and attachments

*Distribution:* Shelley Ables, Court Manager, Justice of the Peace, Precinct 6  
Christopher Nchopa Ayafor, Chief Information Officer, Information Technologies

*Audit Team:* Kim Trussell, Audit Manager  
Maki Ogata, Senior Internal Auditor





## TARRANT COUNTY

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

**JUDGE GARY RITCHIE**  
JUSTICE OF THE PEACE  
PRECINCT 6

June 4, 2015

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

Re: AUDITOR'S REPORT – JUSTICE OF THE PEACE, PRECINCT 6

Dear Ms. Tidwell:

The findings and recommendations in the auditor's report of June, 2015 have been reviewed and I offer the following responses:

**Controls over collected receipts were not adequate**

1. "Receipts were not deposited into the JP's bank account daily" - All deposit slips are either prepared the day they are collected or the very next day. They are usually all deposited by using the Trinity Armored car service, however, there are times when change must be made from our change fund and if the armored car bag has not yet been prepared the Court Manager will also take that day's deposit to the bank. Out of the 50 deposits selected for testing there were 4 deposits that were posted to the account on the sixth business day and 1 deposit that was posted to the account on the seventh business day. Out of those 5 deposits, 3 of them had notes attached on the daily receipt report that stated why each one was held. Specifically, deposit dated 10/29/13 had notation that the money in escrow in Odyssey was incorrect and was reported to I.T., deposit dated 7/17/2014 had notation to hold a plaintiff's checks stating that one of them is from the wrong account and would return to exchange with the correct check, and deposit dated 7/25/14 had notation to hold a defendant's payment due to issue with Omni fees (See the attached Daily Deposit Reports). The Court Manager has agreed in November, 2014 to no longer hold a deposit to allow a party to exchange their checks, for I.T. to correct a problem in Odyssey, or for any other reason.

2. "A deposit dated June 24, 2014 was short by \$670 cash compared to the cash receipts recorded in Odyssey" - A deposit dated June 24, 2014 was initially short by \$670 cash; however, the Court Manager was not aware of that until several weeks later. What she did realize the next business day is that she left \$399 of that cash in the clerk's money bag when preparing the deposit bag and realized something still was wrong with the deposit and attempted to figure out the problem and asked two of the clerks for help in doing so. They all ended up miscalculating this and thought that the \$399 left in the money bag was the only issue and the problem was resolved. However, in doing July's end of month report, she realized that the bank statement was off by \$271. The Court Manager again asked for help from a couple of clerks in figuring out why the bank statement was off by this amount. With their help, it was narrowed down to the June 24<sup>th</sup> issue and that the \$271 shortage was the difference of the \$670 cash taken by one clerk on June 24<sup>th</sup> minus the \$399 that was left in her money bag. The Court Manager then called everyone that paid cash on the day of June 24 and only a few returned her call and stated that they had a receipt showing cash. The Court Manager then alerted our auditor of this finding. All it had to have been a few clerical errors involved along with this office being short-changed by a paying party in that they were really paying by credit card but the receipt was issued as cash for the \$271. This was then carried as a reconciling item on July's reports. Because the Court Manager could not prove which party short-changed the office, she put the \$271 cash of her own money in to our bank account so that we would balance.
3. The Court Manager dates the deposit slips as the date the money is collected to match the receipts for that time period and for easy accounting and reference. The Court Manager agreed on May 29, 2015 in addition to using the actual date the money is collected, to also write on the deposit slip, the date she is taking it to the bank or the date the money is sealed in the deposit bag ready for armored car service.

It was stated that "the Court Manager was unable to provide any armored car receipts relevant to our audit period" - The armored car log books are maintained by this office but could not be located for the audit as they were either misfiled in the storage boxes or placed into a storage box that was not correctly labeled. With the new software implemented for Records Management requiring the detailed listing of all contents in each storage box, this should no longer be an issue locating detailed documents within a storage box.

**Recommendations under this section:**

*Recommended to make deposits daily* – The usual business practice in this office is to prepare the deposit bag the very next morning for the previous day's collection for armored car service pick up. The Court Manager does go to the bank often for change and at times will also take the deposit if it is ready at that time. There are days it is not possible to have the deposit bag ready *before* the armored car service arrives due to staff shortages, heavy workload, heavy dockets, and very busy customer interactions (filings, phone calls, etc.). There are also times when the County Clerk's office forgets to call us to inform that the armored car service is here for pick up or the armored car service does not walk over to our office on their own. And sporadically, there are times when the armored car service does not get to our building at all. In any of those events, the deposit will not get picked up or taken to the bank that day. The Court will make certain that the deposit bag is ready every morning for pick up by the

armored car service. And, the Court will no longer hold a deposit to allow a party to exchange their checks or for any other reason, per your recommendation.

*Recommended that the JP should consider requesting that the armored car service pick up the deposits from his office* - We have made that request per your recommendation.

*Recommended that the Court Manager should ensure that the clerks' daily receipts reconcile to Odyssey and recount their money* - The Court Manager does ensure that the clerks' daily receipts reconcile with Odyssey each and every day. The Court Manager also recounts each clerk's money every day.

Undeniably, there were errors made with a case and the deposit on June 24, 2014 (See #2 above) but it was corrected by the Court Manager once it was evident that a problem still existed. It is unnecessary work for the Court Manager to recount each clerk's money in their presence and have each clerk and court manager sign off to that daily. Our procedure that has been in place since Odyssey was installed is that each clerk runs a till balance report in Odyssey, separates their cash, checks, money orders, and credit card payments and ensures that it all balances comparing it with the till balance report within Odyssey before closing and reconciling their till and giving their money bag to the Court Manager at the end of the day. The Court Manager then counts each bag separately and places all receipts and monies together, counts it again to ensure that it all balances before exporting the deposit within Odyssey. If there is a problem in balancing, the clerk will find it first because it will not match Odyssey's records and she'll bring it to the Court Manager's attention before her till is closed and reconciled.

#### **Controls over disbursements were not adequate**

1. "Two disbursements checks were recorded in Odyssey as one check although the payee names were different" - Two disbursement checks for the same school district were recorded into Odyssey as one check and was duly noted as one check. The reason for this is that when we went on to Odyssey we had an agency named "Burleson Independent School District" added and a couple of years after that, an elementary school within Burleson Independent School District was later added as a new agency. The elementary school should not have been added as a separate agency as it is all one entity and all money goes to the same location regardless of which school files the case. That one check was added as two disbursement checks because Odyssey does not allow you to combine multiple agencies on to one check. However, it was agreed that from now on, the Court Manager will write multiple checks for that school district.
2. "In six instances, the check dates recorded in Odyssey did not match the date on the face of the checks" - The dates in Odyssey that did not match the check dates were all the end of the month checks ONLY. At least since 1986 all of the end of month checks for the JP offices were dated the last day of that month regardless of when that check was physically written. This was at the direction of the auditor many years ago. It wasn't until Odyssey was implemented that this changed due to the fact that checks could not be backdated in the system and the auditor now wanted the system to match the checks. However, the Court Manager was unaware of this change until the audit. Since it was brought to her attention, all the end of month checks now match Odyssey's records and have matched Odyssey's records since October, 2014.
3. "Five check numbers were skipped and not recorded in Odyssey" - Five checks were voided during the audit period. Each voided check was properly marked as "VOIDED" and stapled to the check register with the signature line removed if signed. It was determined during the first

month of Odyssey go-live that the bank reconciliation section of Odyssey would not work for Tarrant County's needs and was too difficult to use. With that said, 3 of the checks voided were meant for Tarrant County but were not recorded in Odyssey because there were errors made on the face of the checks and was never processed in Odyssey and therefore nothing was there to void. The other 2 were stop pays and were not voided in Odyssey. All voided checks are reported to the auditor each month regardless if they were inputted into Odyssey or not (See attached 'Summary Reports' relative to those voided checks). Although we don't use Odyssey to reconcile our bank statements, in November, 2014, the Court Manager agreed to always void checks in Odyssey's financials when they are entered into Odyssey and has now been trained on how to do that.

4. It was stated that one disbursement during the audit period was made to the County's consolidated cash account *before* the receipts were deposited. That is not accurate information. One of the deposits posted to the JP account on June 27, 2014, two of the deposits posted to the JP account on July 1, 2014 which were all *prior to July 2, 2014*, and the last two deposits were posted to the JP account on July 2. The disbursement to the County for that time period of June 20 – June 26 was posted to the County's consolidated cash account on July 2, which was the *same day as the last two deposits* were posted to the JP's account. Therefore, the funds were deposited into the JP account prior to and on the same day as the disbursement to the County's consolidated cash account (See attached bank statement and relevant deposit slips). After detailed review of this disbursement and the relevant deposits it was also discovered that this was during the same time frame that the Court Manager was attempting to figure out the \$670 shortage issue.
5. It was stated that "one disbursement check to the county was recorded in the general ledger on July 10, 2014 and not deposited until July 16, 2014." That is correct, one disbursement to the County's consolidated cash account was documented in the County's general ledger on July 10 and posted to the bank on July 16, which was 4 business days later. This was a deposit that had fallen from the top shelf of the safe and therefore was overlooked and did not get placed into the armored car deposit bag the day it was written. Once it was discovered that it was still in the safe, the disbursement check was deposited into the county's consolidated cash account.

#### Segregation of incompatible duties was not adequate

It is correct that the Court Manager prepares the deposits, creates and signs most disbursement checks, records financial information into the county ledger and Odyssey, and performs the monthly bank reconciliations. The JP's bank account does not require dual signatures and never has and the only issue foreseen with implementing this change is interference with timely deposits to the County and other parties.

1. "The JP should review all financial reports, including the monthly bank reconciliation and disbursement journal" - That is done and has been for some time now. And, as of December 2012, the JP began signing a document stating that he has reviewed the monthly financial reports.

RESPONSE TO 'NOTE' UNDER THIS RECOMMENDATION It was stated that "the auditor's office sent an email to the Court Manager on October 30, 2014 specifically asking if the JP

signs off or reviews the bank reconciliations. The Court Manager replied, Nope." This was apparently a misunderstanding by the Court Manager as to what the email from Maki Ogata in the auditor's office was requesting from her as the JP does not sign the actual bank reconciliation but rather a separate document. The Court Manager refers to these documents as her 'Monthly Logs' and did not realize she was being asked for proof that the JP reviewed her monthly reports, the Court Manager does more reporting than just the bank reconciliations each month.

The auditor's office also stated that "The Court Manager could not provide certifications prior to October 2013 upon our request. She stated that the old certifications were filed in the JP's jury room (in lieu of the files within her office) and court was in session." The certifications prior to October 2013 were requested by the auditor on May 29, 2015 while in our office. It is correct, court was in session when the request was made and the remainder of the certifications were in a storage box in the jury room. The Court Manager did supply the auditor's office as requested with the monthly log certifications prior to October, 2013 on Monday, June 1, 2015 and it was sent by email to Kim Trussell (See attached additional monthly log certifications that were provided to the auditor on June 1, 2015).

2. "Whenever possible, the JP should sign disbursement checks" - It is under consideration by the JP to sign more disbursement checks but some instances are found to be unreasonable, such as checks issued to the County. However, monies paid to individuals for payments of judgments and refunds of bonds will be implemented when possible.

"System controls should prevent employees from adjusting or voiding their own transactions. The JP should request that the I.T. Department implement the secondary approval to adjust and void transactions. Otherwise, a monthly report should be generated that lists adjusted and voided transactions" - This office has had a procedure in place when a clerk must void/reverse a receipt. The clerk explains the need for a void/reversal to the Court Manager or to the senior clerk if Court Manager is not available, and is given the verbal authority to continue. After the receipt is voided/reversed, the original receipt is initialed by the Court Manager or senior clerk that authorized it and all 3 receipts are stapled together and placed in to the clerk's money bag and turned in at the end of the day to the Court Manager or senior clerk in her absence. Receipts are placed in numerical order at the end of the day by the Court Manager and the monies are counted as a whole and the voided/reversed receipts have all 3 copies stapled together and documented as "VOIDED" so the Court Manager will always know when this occurs. And as far as the adjustments are concerned, only the JP or the D.A. have the authority to reduce a fine or otherwise make an adjustment to a case for anything over \$5. This is put in writing on the jacket or on a document, depending on the reason, and handed to a clerk to adjust within Odyssey and issue the receipt, if one is being taken at that time. It is impractical for this office to hand over a file from one clerk that makes the adjustment in Odyssey to another clerk to do the receipt in Odyssey.

**Documentation supporting mileage reimbursed to employees was not adequate:**

*"The Court Manager entered total miles driven during a period of time in lieu of entering the number of miles driven each day."* – The Court Manager did enter total miles driven into ESS. Since this was brought to her attention during the audit, the Court Manager is now entering the mileage in ESS daily as it occurs and no longer keeping a mileage log.

*"According to the Court Manager, staff will access SAP Timesheet Approval using the JP's user credentials while the JP stands over their shoulder and verbally approves mileage. As a result, we cannot validate whether the JP actually approved staff mileage"* – SAP is not installed on the JP's PC, however, the JP approves the mileage and time entered with his credentials.

**Recommendations under this section:**

*Recommended that 'the JP comply with the Tarrant County Electronic Communication Systems Policy'* – JP has always complied and will continue to do so.

*Recommended that 'Subordinates should not approve their manager's mileage'* – Court will comply.

**SUBSEQUENT EVENT:**

**Three additional cash shortages occurred during the audit period:**

1. *"January 24, 2014: It appears that this shortage was initially a bank error since the bank posted a Cash Deposit Credit Adjustment on the same day. However, notes existed on a bank deposit slip dated June 24, 2014 for \$100 stating that the deposit was to correct the deposit of receipts collected during the week of January 13 – January 17"* – Over a year ago, this office had a problem with cash, checks, receipts, and other documents falling from the top shelf of the safe. The Court Manager remedied this problem on or about July 25, 2014 by purchasing a large zippered bag to place all the daily receipts and monies collected at the end of the day before it is placed into the armored car deposit bag. This, along with any potential issue in balancing a report, balancing a bank statement, any shortage or overage, the Court Manager has always discussed it with the auditor's office at the time it is discovered or known, without fail.

On Wednesday, June 25, 2014, before the Court Manager had remedied the issue with items falling from the top shelf of the safe, and prior to receiving the bank's notification of a cash deposit deduction or credit adjustment, the Court Manager discovered the \$100 on the bottom shelf of the safe. A deposit slip was prepared that day and was reported to the auditor's office. It wasn't until she began preparing the monthly reports the following month that she noticed on the bank statement that there was also a cash deposit credit adjustment. This too was reported to the auditor's office before finalizing the monthly reports for January. And, out of confusion and in an attempt to figure out what had occurred, the Court Manager emailed the bank on February 12, 2014 inquiring about the credit and informed the bank that she found the \$100

cash in our safe. She received no response. On February 21, 2014 the Court Manager sent another email to the bank asking if the bank representative had a chance to review this issue. The emails were picked up by someone else in the bank and forwarded to an Assistant Vice President of the bank who responded stating that "The 1/24/2014 credit adjustment is to 'offset debit adjustment to deposit' original deposit date 1/14/14 and original amount of \$4615.10" (See copy of those emails attached). The Court Manager discussed this with the auditor as always, unfortunately, she cannot recall the details of those conversations as it was well over a year ago. However, it is assumed that either one of two things occurred: 1. That the response from the bank was misunderstood by the Court Manager thinking that the problem was then resolved and relayed that information to the auditor. And when the shortage occurred in February it wasn't seen as a separate issue but an ongoing one from January and when the account balanced in February without carrying a reconciling item for the \$100 and it was presumed that all was well; or 2. That because there was apparently a shortage in one of February's deposits during the time that the Court Manager received a response to her email from the bank and after discussing that with the auditor, the bank account balanced, that it all worked out, and there was nothing left to do. The Court Manager cannot remember the February shortage and she assumed the shortages the auditors were discussing with her on May 29, 2015 were the occasions when the money had fallen in the safe and were later deposited. The Court Manager nor the JP would never intentionally leave the account short or over. The JP bank account is and has balanced every month.

2. "February 13, 2014: We could not find where this shortage was later deposited" – See #1 above. The Court Manager did not realize this was even an issue until now. **The JP bank account is and has balanced every month.**

The Court Manager, JP, or any other staff did NOT withhold \$100 from February's deposit to make up the so-called overage from January, 2014. On May 29, 2015, the Court Manager said she could not recall what the problem was in January wherein the bank credited the money back, not that she didn't know if she or anyone else in this office withheld funds to pay herself or any other staff back for the so-called overage from January. To be clear, it is reiterated that the Court Manager has never repaid herself or anyone from this office from court funds as stated above. During the conversation between the Court Manager and the auditors on May 29, 2015, the Court Manager specifically stated to the auditors that she was fully aware of how shortages and overages are to be handled and even tried to recall an example from many, many years ago. Again, any and all issues the JP office may have or think they have with balancing, reporting, shortages, and overages have always been, and always will be, discussed with the auditor at the time it is discovered. The Court Manager is confident that the January and February bank reconciliations were discussed in detail with the auditor's office and whatever the advice given was followed. And, because the bank account balanced in January and in February and is still balanced to this day, there is no overage or shortage seen.

Should the auditor insist that there is, then the JP would respectfully request that this Honorable Court indemnify the JP as the Court Manager reported all of the findings to the auditor's office at that time. And furthermore, each and every month the reports along with the bank statements are submitted to the auditor's office for review and nothing was ever questioned or requested of the Court Manager or of the JP about either one of the issues from January or February, 2014 until now. And again, the problem with money and other documents falling from the top shelf of the safe was remedied and has not occurred since.

3. "July 8, 2014: According to the Court Manager, \$100 cash was found scattered on the bottom shelf of the safe after the deposit" - That is correct. Once the Court Manager was notified by the bank that there was a shortage on one of the deposits and she was able to verify that, she pulled everything out of the safe to see if it too had fallen behind the shelf and the money was found on the bottom shelf of the safe and then deposited (See the email to the auditor attached). Again, the problem with money and other documents falling behind the top shelf of the safe has been remedied by the Court Manager and has not occurred since.

As always this court is willing, to the best of our ability, to comply with requests of the county auditor, requests from other county agencies, and to comply with the law for the betterment of Tarrant County Government. To this end, I want to repeat my request to comply with Ms. Tidwell's suggestion for exclusive armored car service for this office.

Sincerely,



GARY RITCHIE

gr:sa

Enclosures



# DAILY DEPOSIT REPORT

Deposit Date 10/29/2013

Reference No.

Location JP No 06

## Cash Deposited Transactions

### Cash

Cash (8)	Andrea Bowles Till	355.00
Cash (1)	Denise Colford Till	130.00
Cash (1)	Esther Perez Till	348.00
Cash (3)	Jennifer Montgomery Till	614.00

1,447.00

### Checks

Check (3)	Andrea Bowles Till	498.00
Check (8)	Esther Perez Till	156.25
Check (2)	Jennifer Montgomery Till	615.00
Money Order (1)	Jennifer Montgomery Till	329.13

1,598.38

Total Cash Deposit

3,045.38

## Non-Cash Deposited Transactions

### Credit Card

Credit Card (2)	Andrea Bowles Till	60.00
Credit Card (1)	Denise Colford Till	155.00
Credit Card (2)	Jennifer Montgomery Till	271.00

486.00

Total Non-Cash Deposit

486.00

\* Money in Escrow messed up! Called I.T. to correct. Herman going to correct & send email or call when corrected.

# DAILY DEPOSIT REPORT

Deposit Date 07/17/2014

Reference No.

Location JP No 06

## Cash Deposited Transactions

### Cash

Cash (4)	Andrea Bowles Till	412.00
Cash (2)	Denise Colford Till	497.00
Cash (2)	Jennifer Montgomery Till	458.00

1,367.00

### Checks

Check (5)	Denise Colford Till	1,214.00
Check (10)	Jennifer Montgomery Till	1,086.10
Money Order (5)	Andrea Bowles Till	405.20

2,705.30

Total Cash Deposit

4,072.30

## Non-Cash Deposited Transactions

### Credit Card

Credit Card (1)	Andrea Bowles Till	191.00
Credit Card (2)	Denise Colford Till	371.00
Credit Card (1)	Jennifer Montgomery Till	41.00

603.00

Total Non-Cash Deposit

603.00

*\* Hold Cashyle Crossing's checks.  
Says one of them is from  
the Wrong Act.  
— She's coming back in tomorrow  
to switch them out.  
Other checks are fine. SA*

# DAILY DEPOSIT REPORT

Deposit Date 07/25/2014

Reference No.

Location JP No 06

## Cash Deposited Transactions

### Cash

Cash (6)	Andrea Bowles Till	430.10
Cash (2)	Denise Colford Till	252.00
Cash (6)	Esther Perez Till	510.10
Cash (4)	Jennifer Montgomery Till	243.00
Cash (3)	Tammy Dossey Till	210.10

1,645.30

### Checks

Check (3)	Denise Colford Till	540.00
Check (1)	Esther Perez Till	8.00
Check (2)	Jennifer Montgomery Till	358.00
Check (2)	Tammy Dossey Till	232.00

1,138.00

Total Cash Deposit

2,783.30

## Non-Cash Deposited Transactions

### Credit Card

Credit Card (1)	Andrea Bowles Till	252.33
Credit Card (1)	Denise Colford Till	152.00
Credit Card (1)	Esther Perez Till	110.10
Credit Card (1)	Jennifer Montgomery Till	175.10
Credit Card (2)	Tammy Dossey Till	262.10

951.63

Total Non-Cash Deposit

951.63

\* Hold Adrian Cano's mini fees!  
He's deciding on whether to  
appear elsewhere. Will come  
or call tomorrow to tell us  
what to do!!

**JUSTICE OF THE PEACE # 6**  
**SUMMARY REPORT**  
**FEBRUARY, 2014**

RECEIPTS ISSUED IN ODYSSEY	2014-00436	-	2014-000896	
	<u>General Fund</u>		<u>Trust Fund</u>	\$ <u>Total</u>
Receipts	\$ 20,952.96		40,084.65	61,037.61
Sub-Total	\$ 20,952.96		\$ 40,084.65	\$ 61,037.61 *(should = #5 below)
Disbursements	<u>21,160.46</u>		<u>39,982.15</u>	<u>61,142.61</u>
Total Receipts less Disbursements	**(should = #6 below) \$ <u>(207.50)</u>		\$ <u>102.50</u>	\$ <u>(105.00)</u>

1. Previous month's interest is 0.00 and has been receipted in.

2. List any returned checks during the current month (Indicate GF or TF).

None.

3. List any bank charges that were on your current bank statement.

None.

4. List any void checks and whether reissued (indicate GF or TF).

Check # 1998 in the amt of \$908.35 and has been reissued as check # 2016 and has been cashed.

Check # 2023 was voided and reissued as check # 2024.

5. Total deposits for the month	\$	61,037.61
Add Interest		<u>0.00</u>
Total	\$	<u>61,037.61</u>

6. Disbursements to Tarrant Co. for General Fund:	\$	21,160.46
Less: Disbursements in current month for prior month's receipts - General Fund		0.00
Add: Current month's receipts disbursed in following month - General Fund		<u>0.00</u>
Total Disbursements - General Fund	\$	<u>21,160.46</u>

**\*\*DIFFERENCE IN GENERAL FUND: CASH BOND COLLECTED IN JANUARY BUT CONVERTED IN FEBRUARY.**

**JUSTICE OF THE PEACE # 6**  
**SUMMARY REPORT**  
**MARCH, 2014**

RECEIPTS ISSUED IN ODYSSEY	2014-00897	-	2014-01330	
	<u>General Fund</u>		<u>Trust Fund</u>	\$ <u>Total</u>
Receipts	\$ 18,606.60		43,657.01	62,263.61
Sub-Total	\$ 18,606.60		\$ 43,657.01	\$ 62,263.61 *(should = #5 below)
Disbursements	<u>18,606.60</u>		<u>35,772.48</u>	<u>54,379.08</u>
	**(should = #6 below)			
Total Receipts less Disbursements	\$ <u>0.00</u>		\$ <u>7,884.53</u>	\$ <u>7,884.53</u>

1. Previous month's interest is 0.00 and has been receipted in.

2. List any returned checks during the current month (Indicate GF or TF).  
None.

3. List any bank charges that were on your current bank statement.  
None.

4. List any void checks and whether reissued (indicate GF or TF).  
Check Number 2029 VOIDED and reissued as check number 2030.

5. Total deposits for the month	\$ 62,263.61
Add Interest	<u>0.00</u>
Total	\$ <u>62,263.61</u>

6. Disbursements to Tarrant Co. for General Fund:	\$ 18,606.60
Less: Disbursements in current month for prior month's receipts - General Fund	0.00
Add: Current month's receipts disbursed in following month - General Fund	<u>0.00</u>
Total Disbursements - General Fund	\$ <u>18,606.60</u> **

**JUSTICE OF THE PEACE # 6**  
**SUMMARY REPORT**  
**MAY, 2014**

RECEIPTS ISSUED IN ODYSSEY	2014-01796	-	2014-02231	
	<u>General Fund</u>		<u>Trust Fund</u>	\$ <u>Total</u>
Receipts	\$ 17,576.70		47,147.80	64,724.50
Sub-Total	\$ 17,576.70		\$ 47,147.80	\$ 64,724.50 *(should = #5 below)
Disbursements	<u>17,576.70</u>		<u>47,471.58</u>	<u>65,048.28</u>
	**(should = #6 below)			
Total Receipts less Disbursements	\$ <u>0.00</u>		\$ <u>(323.78)</u>	\$ <u>(323.78)</u>

1. Previous month's interest is 0.00 and has been receipted in.
2. List any returned checks during the current month (indicate GF or TF).  
None.
3. List any bank charges that were on your current bank statement.  
None.
4. List any void checks and whether reissued (indicate GF or TF).  
Check Number 2047 was Voided - Clerical Error in writing check. Re-issued as check number 2048.

5. Total deposits for the month	\$	64,724.50		
Add interest		<u>0.00</u>		
Total	\$	<u>64,724.50</u>	*	
6. Disbursements to Tarrant Co. for General Fund:				\$ 17,576.70
Less: Disbursements in current month for prior month's receipts - General Fund				0.00
Add: Current month's receipts disbursed in following month - General Fund				<u>0.00</u>
Total Disbursements - General Fund	\$			<u>17,576.70</u> **

**JUSTICE OF THE PEACE # 6**  
**SUMMARY REPORT**  
**JUNE, 2014**

RECEIPTS ISSUED IN ODYSSEY	2014-02232	-	2014-02832	
	<u>General Fund</u>		<u>Trust Fund</u>	\$ <u>Total</u>
Receipts	\$ 28,432.48		51,669.60	80,102.08
Sub-Total	\$ 28,432.48		\$ 51,669.60	\$ 80,102.08 *(should = #5 below)
Disbursements	<u>28,432.48</u>		<u>52,064.60</u>	<u>80,497.08</u>
Total Receipts less Disbursements	**(should = #6 below) \$ <u>0.00</u>		\$ <u>(395.00)</u>	\$ <u>(395.00)</u>

1. Previous month's interest is 0.00 and has been received in.
2. List any returned checks during the current month (indicate GF or TF).  
None.
3. List any bank charges that were on your current bank statement.  
None.
4. List any void checks and whether reissued (indicate GF or TF).  
Stop Payment on Check Number 1913 in the amt of \$100 - Never cashed. Re-issued as Check Number 2060 And check number 2064 voided - clerical error in writing check and re-issued as check number 2065.

5. Total deposits for the month	\$	80,102.08	
Add interest		<u>0.00</u>	
Total	\$	<u>80,102.08</u>	*
6. Disbursements to Tarrant Co. for General Fund:			
Less: Disbursements in current month for prior month's receipts - General Fund	\$	28,432.48	
Add: Current month's receipts disbursed in following month - General Fund		<u>0.00</u>	
Total Disbursements - General Fund	\$	<u>28,432.48</u>	**



May 31, 2014 through June 30, 2014



Deposits and Credits (continued)

Ledger Date	Description	Amount
06/26	[Redacted]	116.00 ✓
06/27	[Redacted]	5,310.30 ✓
06/27	[Redacted]	721.60 ✓
06/27	[Redacted]	220.10 ✓
06/27	[Redacted]	126.00 ✓
06/30	[Redacted]	679.10 ✓
06/30	[Redacted]	585.20 ✓
06/30	[Redacted]	116.00 ✓
06/30	[Redacted]	116.00 ✓
<b>Total</b>		<b>\$73,504.35</b>

June 20th →



Stops

Date	Description	Low Range or Check Number	High Range or Amount
06/06	CHECKS LOST STOP PLACED	1913	\$100.00 ✓

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
2053	06/02	\$3,147.34	2057	06/10	\$45,563.69	2062	06/19	\$8,160.96
2054	06/11	\$168.00	2058	06/12	\$2,882.81	2063	06/25	\$6,229.36
2055	06/12	\$473.50	2059	06/18	\$500.00	2065*	06/25	\$925.00
2056	06/10	\$479.50	2061*	06/18	\$395.00			

Total 11 check(s) \$68,925.16

\* Indicates gap in sequence





JPMorgan Chase Bank, N.A.  
 Texas Market  
 P O Box 659754  
 San Antonio, TX 78265-9754

July 01, 2014 through July 31, 2014

**Customer Service Information**

If you have any questions about your statement, please contact your Customer Service Professional.

00025991 WBS 201 211 21314 NNNNNNNNNNN 1 000000000 C1 0000  
 TARRANT COUNTY

**Commercial Checking  
 Summary**

	Number	Market Value/Amount	Shares
Opening Ledger Balance		\$45,433.02	
Deposits and Credits	68	\$84,341.88	
Withdrawals and Debits	2	\$100.10	
Checks Paid	8	\$82,149.28	
Ending Ledger Balance		\$47,525.52	

**Deposits and Credits**

Ledger Date	Description	Amount
07/01		\$9,301.20
07/01		1,575.20
07/01		271.00
07/02		4,362.10
07/02		1,242.20
07/02		130.10
07/02		116.00
07/07		3,186.63
07/07		426.00

*June 24* → \$9,301.20 ✓  
*June 25* → 1,575.20 ✓  
*June 25* → 271.00 ✓  
*June 25* → 4,362.10 ✓  
*June 26* → 1,242.20 ✓  
 130.10 ✓  
 116.00 ✓  
 3,186.63 ✓  
 426.00 ✓

Please examine this statement of account at once. By continuing to use the account, you agree that: (1) the account is subject to the Bank's deposit account agreement, and (2) the Bank has no responsibility for any error in or improper charge to the account (including any unauthorized or altered check) unless you notify us in writing of this error or charge within sixty days of the mailing or availability of the first statement on which the error or charge appears.

DEPOSIT RECORD COPY 32:61-1110

TARRANT

6551 GZHANBURY ROAD  
TX 76109



JPMorgan Chase Bank, N.A.  
www.Chase.com

DATE June 23 2014

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

CURRENCY	DOLLARS	CENTS
COIN	473	10
CHECKS LIST EACH SEPARATELY		
Chen 10165293	160	10
Chen 152086	116	00
Chen 1552168	19	00
Chen 1516999	300	00
DC 540	41	00
DC 541	41	00
DC 542	41	00
DC 543	41	00
DC 544	41	00
DC 545	41	00
DC 546	41	00
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
TOTAL FROM OTHER SIDE OR ATTACHED LIST		
PLEASE REENTER TOTAL HERE	1575	20

\$ 1575 20

Checks and other items are received for deposit subject to the provisions of the Uniform Commercial Code or any applicable collection agreement.

DEPOSIT RECORD COPY 32:61-1110

JPMorgan Chase Bank, N.A.  
www.Chase.com

DATE June 20 2014

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

CURRENCY	DOLLARS	CENT
COIN	1868	80
CHECKS LIST EACH SEPARATELY		
Morgan 152086	2	00
Chen 152085	116	00
Chen 152484	155	00
Chen 152512	20	00
United 152611	101	00
Morgan 152520	155	00
Chen 152470	41	00
Chen 152680	116	00
Chen 152679	116	00
Chen 152675	116	00
Morgan 152600	41	00
Chen 152614	116	00
Chen 152500	155	00
Chen 153094	30	00
Chen 152615	116	00
Chen 152522	20	00
Chen 152573	176	00
Chen 152605	100	00
Chen 152504	205	10
Chen 152509	205	10
Chen 152585	155	10
Chen 152650	567	00
Chen 152681	116	00
Chen 152682	116	00
Chen 152683	116	00
Chen 152684	116	00
27		
28		
TOTAL FROM OTHER SIDE OR ATTACHED LIST		
PLEASE REENTER TOTAL HERE	5310	30

\$ 5310 30

Checks and other items are received for deposit subject to the provisions of the Uniform Commercial Code or any applicable collection agreement.



[REDACTED]



DATE June 26, 2014  
 DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAW

	DOLLARS	CENTS
CURRENCY	170	00
COIN		
CHECKS LIST EACH SEPARATELY		
WHP 012148	2	50
SC 12951	22	00
Zellanville 0383	170	10
eden M103085	210	00
eden M113507	110	10
M53500	374	50
M103113	10	00
ES 2730	110	00
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
TOTAL FROM OTHER SIDE OR ATTACHED LIST		
PLEASE REENTER TOTAL HERE	1242	20

[REDACTED]

\$ 1242.20

Checks and other items are received for deposit subject to the provisions of the Uniform Commercial Code or any applicable collection agreement.

# EMAILS TO & FROM BANK

Pg 1

**Shelly D. Ables**

---

**From:** [REDACTED].com>  
**Sent:** Friday, February 21, 2014 2:07 PM  
**To:** Shelly D. Ables  
**Cc:** [REDACTED]  
**Subject:** FW: Deposit adjustment question

Shelly,

This is [REDACTED] and I am assisting you with this request today.

The 1/24/2014 credit adjustment is to "offset debit adjustment to deposit" original deposit date 1-14-14 and original deposit amount \$4,615.10.

Please let me know if you have any further questions.

Best regards,

**Veronica Aleman** | Assistant Vice President | Government, Not-For-Profit & Healthcare | **J.P. Morgan** | 420 Throckmorton St. #400, Fort Worth, Texas, 76102 | T: 817-884-4130 | F: 1-866-917-4890 | [veronica.x.aleman@jpmorgan.com](mailto:veronica.x.aleman@jpmorgan.com)

Alternate contact: Cynthia D. Rodriguez | T: 817-884-4175 | F: 1-866-283-5434 | [cynthia.d.rodriguez@jpmorgan.com](mailto:cynthia.d.rodriguez@jpmorgan.com)

**ATTENTION CLIENTS:** For your protection, please remember to mask sensitive data, such as account numbers and tax identification numbers on all email (e.g. for TIN XX-XXX1234, for account #XXXXXX6789)

---

**From:** [REDACTED]  
**Sent:** Friday, February 21, 2014 12:37 PM  
**To:** Aleman, Veronica X  
**Subject:** FW: Deposit adjustment question

**Cynthia D. Rodriguez** | Assistant Vice President | Government, Not-For-Profit & Healthcare | Commercial Banking | **J.P. Morgan** | 420 Throckmorton, 4th Floor, Fort Worth, TX 76102 | T: 817.884.4175 | F: 866.283.5434 | [cynthia.d.rodriguez@jpmorgan.com](mailto:cynthia.d.rodriguez@jpmorgan.com)

Alternate contact: Veronica Aleman | T: 817 884 4130 | F: 866.917.4890 | [veronica.x.aleman@jpmorgan.com](mailto:veronica.x.aleman@jpmorgan.com)

**ATTENTION CLIENTS:** For your protection, please remember to mask sensitive data, such as account numbers and tax identification numbers on all email (e.g. for TIN XX-XXX1234, for account #XXXXXX6789)

---

**From:** Shelly D. Ables [<mailto:SDAbles@TarrantCounty.com>]  
**Sent:** Friday, February 21, 2014 9:06 AM

# EMAILS TO & FROM BANK

pg 2

To: [REDACTED]  
Subject: FW: Deposit adjustment question

[REDACTED],

Have you had a chance to review this?

*Shelly Ables*  
*Court Manager*  
*Justice of the Peace, Pct. 6*  
*6551 Granbury Road*  
*Fort Worth, Texas 76133*  
*817-370-4525*  
*817-850-2345 - FAX*

---

**From:** Shelly D. Ables  
**Sent:** Wednesday, February 12, 2014 4:54 PM  
**To:** [REDACTED]  
**Subject:** Deposit adjustment question

Hi Ms. Hoffman,

I have a question about my January bank statement. On January 24, there was a deposit adjustment deduction of \$100.00 and I received a notice about that. I found the \$100 cash in the safe and I deposited it on a separate deposit slip. Then I see on my statement there is a deposit credit adjustment dated January 24 (the same day as the deposit adjustment deduction). I did not receive any type of notice on that transaction. I just wanted to see what exactly occurred with the \$100 deposit adjustment, was it thought to be deducted then later found or was that something else? I need to see if I am even now in my account or if I will be over or short by \$100 for February's statement. The acct number [REDACTED]

Thank you,

*Shelly Ables*  
*Court Manager*  
*Justice of the Peace, Pct. 6*  
*6551 Granbury Road*  
*Fort Worth, Texas 76133*  
*817-370-4525*  
*817-850-2345 - FAX*

This email is confidential and subject to important disclaimers and conditions including on offers for the purchase or sale of securities, accuracy and completeness of information, viruses, confidentiality, legal privilege, and legal entity disclaimers, available at <http://www.jpmorgan.com/pages/disclosures/email>.

# EMAIL TO AUDITOR -

Rachael M. Bernd

---

From: Shelly D. Ables  
Sent: Tuesday, July 15, 2014 2:08 PM  
To: Rachael M. Bernd  
Subject: DEPOSIT CORRECTION

Hi Rachael,

Today I received a deposit correction slip from the bank stating that I was short \$100.00 cash. I verified amounts in Odyssey and receipts and when I saw that the bank was correct I then pulled everything out of my safe and guess what?! Jennifer and I found the money scattered on the bottom shelf! So we're depositing this into the account to correct a deposit error. Oh my gosh this is ridiculous! I'm going to get a bag big enough to hold the receipts and all the money together and at the end of the day I'm going to put all of it in there until it's in the sealed deposit bag. I also found ten cents that I told the bank they made the mistake! Lol.....they already corrected that but should I send it to them and have them reverse it all? The dime fell into the box of stamps.

You would think we're very irresponsible with the safe but I'm telling you this safe eats our money!!! It's always there, I just need to pull everything out everyday to make sure.

*Shelly Ables*  
*Court Manager*  
*Justice of the Peace, Pct. 6*  
*6551 Granbury Road*  
*Fort Worth, Texas 76133*  
*817-370-4525*  
*817-850-2345 - FAX*

TARRANT COUNTY JUSTICE OF THE PEACE, PCT. 6  
MONTHLY REPORT OF FEES COLLECTED  
NOVEMBER, 2012

I, Shelly Ables, Court Manager, do solemnly affirm that I have faithfully prepared the bank reconciliation and monthly reports.



SHELLY ABLES

12/5/12

Date

I, Gary Ritchie, Justice of the Peace, Precinct 6 of Tarrant County, Texas do solemnly affirm that I have faithfully reviewed the bank reconciliation and monthly reports.



GARY RITCHIE


12-5-12

Date



TARRANT COUNTY JUSTICE OF THE PEACE, PCT. 6  
MONTHLY REPORT OF FEES COLLECTED  
DECEMBER, 2012

I, Shelly Ables, Court Manager, do solemnly affirm that I have faithfully prepared the bank reconciliation and monthly reports.

  
\_\_\_\_\_  
SHELLY ABLES

1-7-13  
Date

I, Gary Ritchie, Justice of the Peace, Precinct 6 of Tarrant County, Texas do solemnly affirm that I have faithfully reviewed the bank reconciliation and monthly reports.

  
\_\_\_\_\_  
GARY RITCHIE

1-7-13  
Date

TARRANT COUNTY JUSTICE OF THE PEACE, PCT. 6  
MONTHLY REPORT OF FEES COLLECTED  
JANUARY, 2013

I, Shelly Ables, Court Manager, do solemnly affirm that I have faithfully prepared the bank reconciliation and monthly reports.



SHELLY ABLES

2/5/13

Date

I, Gary Ritchie, Justice of the Peace, Precinct 6 of Tarrant County, Texas do solemnly affirm that I have faithfully reviewed the bank reconciliation and monthly reports.




GARY RITCHIE

2-5-13

Date

TARRANT COUNTY JUSTICE OF THE PEACE, PCT. 6  
MONTHLY REPORT OF FEES COLLECTED  
FEB., 2013

I, Shelly Ables, Court Manager, do solemnly affirm that I have faithfully prepared the bank reconciliation and monthly reports.

  
\_\_\_\_\_  
SHELLY ABLES

3-7-13  
Date


I, Gary Ritchie, Justice of the Peace, Precinct 6 of Tarrant County, Texas do solemnly affirm that I have faithfully reviewed the bank reconciliation and monthly reports.

  
\_\_\_\_\_  
GARY RITCHIE

3-7-13  
Date

TARRANT COUNTY JUSTICE OF THE PEACE, PCT. 6  
MONTHLY REPORT OF FEES COLLECTED  
MARCH, 2013

I, Shelly Ables, Court Manager, do solemnly affirm that I have faithfully prepared the bank  
reconciliation and monthly reports.

  
\_\_\_\_\_  
SHELLY ABLES

4-4-13  
Date

I, Gary Ritchie, Justice of the Peace, Precinct 6 of Tarrant County, Texas do solemnly affirm that  
I have faithfully reviewed the bank reconciliation and monthly reports.

  
\_\_\_\_\_  
GARY RITCHIE

4-4-13  
Date

TARRANT COUNTY JUSTICE OF THE PEACE, PCT. 6  
MONTHLY REPORT OF FEES COLLECTED  
APRIL, 2013

I, Shelly Ables, Court Manager, do solemnly affirm that I have faithfully prepared the bank reconciliation and monthly reports.



SHELLY ABLES

5-3-13

Date

I, Gary Ritchie, Justice of the Peace, Precinct 6 of Tarrant County, Texas do solemnly affirm that I have faithfully reviewed the bank reconciliation and monthly reports.



GARY RITCHIE

5-3-13

Date

TARRANT COUNTY JUSTICE OF THE PEACE, PCT. 6  
MONTHLY REPORT OF FEES COLLECTED  
MAY, 2013

I, Shelly Ables, Court Manager, do solemnly affirm that I have faithfully prepared the bank reconciliation and monthly reports.



SHELLY ABLES

6-6-13

Date

I, Gary Ritchie, Justice of the Peace, Precinct 6 of Tarrant County, Texas do solemnly affirm that I have faithfully reviewed the bank reconciliation and monthly reports.



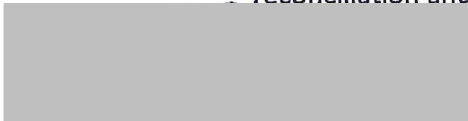
GARY RITCHIE

6-6-13

Date

TARRANT COUNTY JUSTICE OF THE PEACE, PCT. 6  
MONTHLY REPORT OF FEES COLLECTED  
JUNE, 2013

I, Shelly Ables, Court Manager, do solemnly affirm that I have faithfully prepared the bank reconciliation and monthly reports.



SHELLY ABLES

7-5-13

Date

I, Gary Ritchie, Justice of the Peace, Precinct 6 of Tarrant County, Texas do solemnly affirm that I have faithfully reviewed the bank reconciliation and monthly reports.



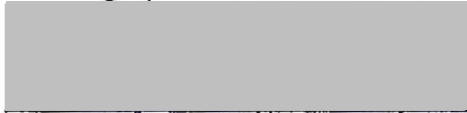
GARY RITCHIE

7-5-13

Date

TARRANT COUNTY JUSTICE OF THE PEACE, PCT. 6  
MONTHLY REPORT OF FEES COLLECTED  
JULY, 2013

I, Shelly Ables, Court Manager, do solemnly affirm that I have faithfully prepared the bank reconciliation and monthly reports.



SHELLY ABLES

8/7/13  
Date

I, Gary Ritchie, Justice of the Peace, Precinct 6 of Tarrant County, Texas do solemnly affirm that I have faithfully reviewed the bank reconciliation and monthly reports.



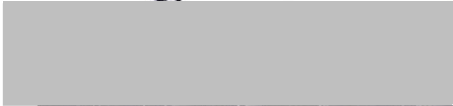
GARY RITCHIE

8-7-13  
Date



TARRANT COUNTY JUSTICE OF THE PEACE, PCT. 6  
MONTHLY REPORT OF FEES COLLECTED  
AUGUST, 2013

I, Shelly Ables, Court Manager, do solemnly affirm that I have faithfully prepared the bank reconciliation and monthly reports.



SHELLY ABLES

9-5-13

Date

I, Gary Ritchie, Justice of the Peace, Precinct 6 of Tarrant County, Texas do solemnly affirm that I have faithfully reviewed the bank reconciliation and monthly reports.




GARY RITCHIE

9-5-13

Date

TARRANT COUNTY JUSTICE OF THE PEACE, PCT. 6  
MONTHLY REPORT OF FEES COLLECTED  
SEPTEMBER, 2013

I, Shelly Ables, Court Manager, do solemnly affirm that I have faithfully prepared the bank reconciliation and monthly reports.

  
\_\_\_\_\_  
SHELLY ABLES /

10/7/13  
Date

I, Gary Ritchie, Justice of the Peace, Precinct 6 of Tarrant County, Texas do solemnly affirm that I have faithfully reviewed the bank reconciliation and monthly reports.

  
\_\_\_\_\_  
GARY RITCHIE /

10-7-13  
Date