



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#135854

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DATE: 7/20/2021

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

**COMMISSIONERS COURT ACTION REQUESTED:**

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

**BACKGROUND:**

In accordance with the Local Government Code, the Auditor's Office reviewed financial and system controls in place by Constable, Precinct 4 during the period October 1, 2020 through March 31, 2021.

**FISCAL IMPACT:**

There is no direct fiscal impact associated with this item.

SUBMITTED BY: Auditor's Office

PREPARED BY: S. Renee Tidwell  
APPROVED BY:



**TARRANT COUNTY**  
TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506  
100 E. WEATHERFORD  
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June 30, 2021

Constable Jody Johnson, Precinct 4  
The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

Re: Auditor's Report – Review of Financial and System Controls, Constable Precinct 4

## SUMMARY

In accordance with the Local Government Code, we reviewed financial and system controls in place during the period October 1, 2020 through March 31, 2021. The Constable's Office receives service papers from various sources, including Constable 1, out of county agencies, attorneys, and the Justice Courts. Our review was limited in scope due to the manual nature of serving and recording of papers. The *Mainframe* is the system primarily used to record both service paper information and financial transactions. However, the reporting functionality for the *Mainframe* is limited and there is no report readily available that lists papers entered, assigned, receipted, and attempted service, etc. Because of these limitations and manual processes, we offer no assurance that all funds collected were accurately recorded and deposited with the Auditor's Office.

As a result of our review, we observed segregation of duties related to the purchasing functions did not exist. Specifically, support staff had the ability to create and release purchase requisitions, as well as enter goods receipts. No evidence existed that indicated an independent review was performed of purchasing transactions. Although purchases made during the audit period appear reasonable, we recommend that purchasing functions be segregated among support staff. If this isn't possible, we recommend that the Constable or Chief Deputy periodically review purchases to ensure appropriateness.

**CLOSING REMARKS**

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

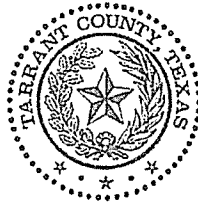
Sincerely,



S. Renée Tidwell, CPA  
County Auditor

*Attachment:* Management's response

*Audit Team:* Kim Trussell, Audit Manager  
Kara Hoekstra, Senior Internal Auditor



## TARRANT COUNTY

FORT WORTH, TEXAS 76102

JOE D. "JODY" JOHNSON

CONSTABLE PCT. 4  
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June 30, 2021

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

Subject: Response to Auditor's Report – Review of Financial and System  
Controls, Constable Precinct 4

Dear Mrs. Tidwell,

I would like to express my appreciation for your thorough review of the Financial and System Controls set in place for our office. We have taken your review seriously and steps are being made to accommodate your recommendations.

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 easily.



Constable Jody Johnson, Precinct 4