



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#135973

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DATE: 08/03/2021

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE REVIEW OF FINANCIAL AND SYSTEM CONTROLS, JUSTICE OF THE PEACE, 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, Justice of the Peace, Precinct 4.

**BACKGROUND:**

In accordance with Local Government Code, we reviewed financial and system controls in place for the eight-month period ended May 31, 2021.

**FISCAL IMPACT:**

There is no direct fiscal impact associated with this item.

SUBMITTED BY: Auditor

PREPARED BY: S. Renee Tidwell  
APPROVED BY:



**TARRANT COUNTY**  
TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506  
100 E. WEATHERFORD  
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S. RENEE TIDWELL, CPA  
COUNTY AUDITOR  
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July 14, 2021

KIM BUCHANAN, CPA  
FIRST ASSISTANT COUNTY AUDITOR  
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The Honorable Christopher Gregory, Justice of the Peace, Precinct 4  
The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

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

### SUMMARY

In accordance with Local Government Code, we reviewed financial and system controls in place for the eight month period ended May 31, 2021.

As a result of our review, we observed that certain adjustments were not properly authorized. Specifically, we observed that the court clerks granted deferred dispositions for eligible defendants. According to the Code of Criminal Procedure, Art.45.051, only a judge may order deferred disposition to eligible defendants describing the requirements for dismissal of the complaint. We discussed this issue with the JP, and he revised the procedures requiring his signature on all orders granting deferred disposition, effective immediately.

We also communicated less significant matters to staff during our review.

### CLOSING REMARKS

We appreciate the cooperation of the JP4 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

*Attachment*  
Management's response

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



**TARRANT COUNTY**  
**JUDGE CHRISTOPHER GREGORY**  
JUSTICE OF THE PEACE, PCT. #4

July 23, 2021

To: Renee Tidwell  
County Auditor

RE: Auditor's Report – Review of Financial and System Controls, Justice of Peace, Precinct 4

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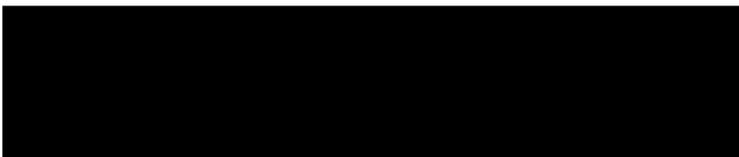
Dear Ms. Tidwell,

I am in possession of the draft report of the "Review of the Financial and System Controls Report", for Justice of the Peace, Precinct #4. I wish to express my appreciation to Kim Trussell and Kim Chiasson for their work and diligent effort to help my staff resolve any issues that were identified during this report. I would like to address the observation and advise what has been implemented to correct the deficiencies.

Observation #1 **Improper Authorization of Granted Deferred Dispositions.**

**Corrective Action** – Justice Court 4 implemented an immediate policy and procedure revision to require all deferred dispositions to have proper documentation scanned in with the case with Judges signature.

I truly appreciate the Tarrant County Auditor's Office review of the financial and system controls in the Justice Court Precinct 4. We value our strong working relationship and the ability to work through issues in an open and productive environment.



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Judge Christopher Gregory  
Justice of the Peace Precinct #4  
Tarrant County

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