



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#136391

PAGE 1 OF 4

DATE: 09/21/2021

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE EXIT REVIEW FOR THE CRIMINAL DISTRICT ATTORNEY BUSINESS MANAGER**

**\*\*\* 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 Criminal District Attorney (CDA) Business Manager.

**BACKGROUND:**

The exiting Criminal District Attorney Business Manager left county employment on July 16, 2021. The Auditor's Office conducted procedures to provide accountability for the transfer of authority to the incoming CDA Business Manager. The transfer of authority appears to be complete.

**FISCAL IMPACT:**

There is no direct fiscal impact associated with this item.

SUBMITTED BY: Auditor

PREPARED BY: S. Renee Tidwell  
APPROVED BY:



## TARRANT COUNTY

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August 26, 2021

The Honorable Sharen Wilson, Criminal District Attorney  
The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

Re: Auditor's Report – Exit Review for Criminal District Attorney Business Manager

### SUMMARY

The Auditor's Office conducted procedures to provide accountability for the transfer of authority to the incoming Criminal District Attorney (CDA) Business Manager. The exiting CDA Business Manager left county employment on July 16, 2021. These procedures included the verification of cash, other receipts, and fiduciary fund balances assigned to the CDA. *Exhibit A* further describes the scope of our work. Based on the results of our testing, the transfer of authority appears to be complete.

An unidentified balance of approximately \$88,000 was discovered during the 2014 exit review of the CDA. As of September 30, 2020, funds held by the CDA without corresponding identification (e.g., a case number) is estimated to be approximately \$85,096. We recommend the CDA transfer these funds to the County Auditor to record into the county's general fund. We also discussed less significant matters with management during our review.

### CLOSING REMARKS

We appreciate the cooperation of the Honorable Sharen Wilson and her staff during our review.

Sincerely,

[REDACTED]  
S. Renee Tidwell, CPA  
County Auditor

*Attachment: Exhibit A*

*Audit Team:* Julie K. Hillhouse, Audit Information Systems Manager  
Brandy R. Greene, Senior Internal Auditor

**Scope and Methodology**  
**CDA Business Manager Exit Review**  
**July 16, 2021**

- 1) Performed cash counts of funds in the custody of the CDA's Office as of July 15, 2021.
- 2) Verified proper cutoff for computer-generated and manual *receipts*. Reviewed receipts for sequential issuance and unusual items.
- 3) Verified proper cutoff for computer-generated and manual *disbursements*.
  - Determined whether computer-generated checks agreed to manual checks issued and were issued in sequence.
  - Reviewed the check register and manual checkbook for unusual items.
- 4) Requested the bank remove the *outgoing* business manager's signature authority. Obtained a new bank signature card.
- 5) Reviewed the CDA bank account reconciliations for the months of April through June 2021 to determine whether they were complete, accurate, and properly approved.
- 6) Obtained documentation to support the removal and addition of authorized signers for the Accounts Payable signature list and ReadSoft authorizations.
- 7) Verified the *outgoing* business manager's security authorizations were deactivated, and the *incoming* business manager's security authorizations were activated for the various County computer systems and applications.
- 8) Determined whether the CDA was current related to billing reimbursable amounts due to the county.
- 9) Determined whether any memberships were paid for the *outgoing* business manager and were transferred to other CDA staff as required by policy.



**SHAREN WILSON**  
Criminal District Attorney  
Tarrant County

September 13, 2021

S. Renee Tidwell, County Auditor  
The Honorable District Judges of Tarrant County  
The Honorable Tarrant County Commissioners Court

Re: Auditor's Report – Exit Review for Criminal District Attorney Business Manager

**CRIMINAL DISTRICT ATTORNEY'S OFFICE RESPONSE**

The Criminal District Attorney's Office acknowledges the audit report submitted by the Tarrant County Auditor's Office.

We appreciate the cooperation of the Auditor's Office in the verification of cash, other receipts, and fiduciary fund balances assigned to the CDA. In 2014, an unidentified balance was discovered during the 2014 exit review of the previous CDA. As recommended, the CDA will transfer the unidentified estimated balance of \$85,096 to the County Auditor to record into the county's general fund.

The Criminal District Attorney's Office appreciates the effort of the County Auditor Renee Tidwell and her team. We especially appreciate the work of Kim Buchanan, Julie Hillhouse, and Brandy Green. We look forward to further improving our systems with the guidance of the Auditor's Office.

Sincerely, 



Sharen Wilson  
Criminal District Attorney