



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#133151

PAGE 1 OF 4

DATE: 07/07/2020

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE COURT
MANAGER EXIT REVIEW FOR JUSTICE OF THE PEACE, PRECINCT 7**

***** CONSENT AGENDA *****

COMMISSIONERS COURT ACTION REQUESTED:

It is requested that the Commissioners Court receive and file the Auditor's Report for the Court Manager Exit Review for Justice of the Peace, Precinct 7.

BACKGROUND:

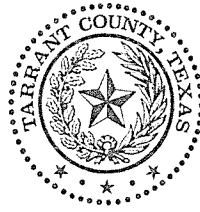
At the request of the Justice of the Peace, Precinct 7, the Auditor's Office conducted procedures to provide accountability for the transfer of authority to the incoming Court Manager. The outgoing Court Manager's last day with the County was February 7, 2020. These procedures included the verification of cash and other receipts and fiduciary fund balances assigned to the Justice of the Peace, Precinct 7. Exhibit A further describes the scope of work.

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
FORT WORTH, TEXAS 76196-0103
817/884-1205
Fax 817/884-1104

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

VINCE CRUZ JR.
FIRST ASSISTANT COUNTY AUDITOR
vcruz@tarrantcounty.com

June 16, 2020

The Honorable Kenneth Sanders, Justice of the Peace, Precinct 7
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Court Manager Exit Review for Justice of the Peace, Precinct 7

SUMMARY


At the request of the Justice of the Peace, Precinct 7 (JP7), we conducted procedures to provide accountability for the transfer of authority to the *incoming* Court Manager. The *outgoing* Court Manager's last day with the County was February 7, 2020. These procedures included the verification of cash and other receipts and fiduciary fund balances assigned to JP7. Exhibit A further describes the scope of our work. Based on the results of our testing, the transfer of authority appears to be complete.

During our review, we observed that controls over the preparation of the monthly bank reconciliation had not improved since our exit review for the *outgoing* JP7 in 2019. On March 23, 2020, Judge Sanders expressed his desire to begin using the County's consolidated bank account for financial activity. The Justice Court began using the County's consolidated bank account on June 1, 2020.

CLOSING REMARKS

We appreciate the cooperation of the Honorable Kenneth Sanders and his staff during our review.

Sincerely,


S. Renee Tidwell, CPA
County Auditor

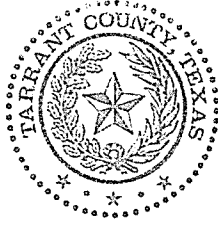
Attachment: Management's response

Audit Team: Kimberly Buchanan, Audit Manager
Brandy R. Greene, Senior Internal Auditor

Scope and Methodology
JP7 Court Manager Exit Review
February 7, 2020

- 1) Performed cash counts of funds in the custody of the JP's Office as of February 7, 2020.
- 2) Using the Odyssey Receipt Journal, verified proper cutoff for computer-generated and manual *receipts*. Reviewed receipts for sequential issuance and unusual items.
- 3) Using the Odyssey Check Register, verified proper cutoff for computer-generated and manual *disbursements*.
 - Determined whether computer-generated checks agree to manual checks issued and were issued in sequence.
 - Reviewed the check register and manual checkbook for unusual items.
- 4) Requested the bank to remove the *outgoing* court manager's signature authority. Obtained the new bank signature cards.
- 5) Reviewed the JP7 bank account reconciliation for FY20 (through January) and determined whether it was 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 that the *outgoing* court manager's security authorizations were deactivated and the *incoming* court manager's security authorizations were activated for the various County computer systems and applications, as well as the JP's online banking.
- 8) Verified the *outgoing* court manager surrendered office keys, building access card, and employee identification badge.
- 9) Determined whether conference or training fees, dues or memberships were paid from the County's general fund. Obtained reimbursement from the *outgoing* court manager as required by policy.

**JUDGE
KENNETH D. SANDERS**
JUSTICE OF THE PEACE
PRECINCT SEVEN



1100 E. BROAD STREET
SUITE 202
MANSFIELD, TEXAS 76063
817-473-5101
FAX 817-850-2328

TARRANT COUNTY

JUNE 25, 2020

Renee Tidwell
County Auditor
100 E Weatherford St.
Fort Worth, TX 76196

Re: Auditor's Report – Exit Review for JP 7

Dear Auditor Tidwell,

Thank you for conducting a thorough exit review for the Pct. 7 Justice of the Peace Court. Your report is essential for a smooth and orderly transition of office.

As you correctly indicated in your report, the Auditor's observations made were under the previous court manager; nonetheless, I along with our new court manager pledge to work with you to implement the suggested recommendations.

Sincere Regards,



Kenneth D. Sanders

