



TARRANT COUNTY
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March 4, 2022

The Honorable William P. Brandt, Justice of the Peace, Precinct 3
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 3

In accordance with Local Government Code, the Auditor's Office performed an audit of financial and system controls in place by the Justice of the Peace, Precinct 3 (JP) as of September 30, 2021.

We tested 107 financial transactions in detail and determined that controls were generally adequate. However, we observed one issue, related to the segregation of duties, requiring management's attention. Specifically, the Court Manager, the Assistant Court Manager, and one of their assignees can enter receipts and then void and adjust their own transactions. There were no comments in Odyssey documenting the reasons for these transactions or any documented evidence indicating an independent or supervisory review. Since no one person should control all aspects of a financial transaction, we recommend that voids and adjustments be reviewed by someone independent of the preparer. This review should be documented, including the reviewer's initials or signature as evidence of a review. We met with the Justice of the Peace and the Court Manager on March 3, 2022, and communicated the above issue, along with other less significant matters identified during the review. Attached is the JP's management response.

We appreciate the cooperation of the JP and his 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

Audit Team: Kim Trussell, Audit Manager
Salima Sindhvani, Senior Internal Auditor



Northeast Courthouse
645 Grapevine Hwy, Suite 220
Hurst, Texas 76054

Justice of the Peace
William P. "Bill" Brandt
Tarrant County, Precinct 3

Phone (817) 581-3625
Fax (817) 850-2396

March 15, 2022

The Honorable District Judges
The Honorable Commissioner's Court
Tarrant County Texas

Re: Auditor's Report – Review of Financial and System Controls

I received the draft auditor's report and enjoyed the opportunity to meet with Ms. Trussell and Ms. Sindhwani on March 3rd. I appreciate the opportunity to engage with them and explain our processes.

With respect to "segregation of duties," the issue was the reduction of fees or fines associated with a Class C Misdemeanor where the defendant accepted a plea agreement. We have adjusted our process to ensure that an audit report is accomplished by the Court Manager every week to review those reductions and ensure that they are in line with the proffered plea agreement.

I note with pride the contribution of my court manager, Heather Montoya, to the ongoing effort by some of the Justice Court Managers to provide the Auditor's Office with a standard with which to evaluate our processes.

Please contact me with any question.

Best Regards,

A solid black rectangular box used to redact the signature of William P. Brandt.

William P. Brandt, Justice of the Peace, Pct 3