



TARRANT COUNTY

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July 22, 2022

The Honorable Bill Waybourn, Tarrant County Sheriff
Mr. Christopher Nchopa-Ayafor, Chief Information Officer
The Honorable District Judges of Tarrant County
The Honorable Tarrant County Commissioners Court
Tarrant County, Texas

RE: Auditor's Report – Sheriff's Bond Desk System Upgrade


We initiated a review to determine whether financial and system controls were adequate to reasonably ensure bond transactions were properly accounted for and safeguarded from theft. The *Tech.Share Bond Desk* went live on January 12, 2022. The system replaced the legacy bond management system used to record cash bonds, fines, and escrow payments received from bondsmen. After the initial cutover, we observed that collateral reports did not reconcile between the two systems because of a data conversion error. We also observed that two users had the ability to edit collateral, receipt bonds, and void their own transactions. Subsequent to our review, the collateral reports reconciled between systems and the two users' roles and permissions were modified. Because certain control procedures or reports are not in place, a *significant risk* exists errors or fraud could go undetected. Specifically, we observed:

- 1) Supervisory review of voided bonds, particularly cash bonds, did not exist.
- 2) A comprehensive report showing voids and adjustments made by staff was not available.

We recommend the Sheriff's Office develop procedures that includes an independent supervisory review of voids and adjustments. This review should be documented. Furthermore, we recommend the Sheriff's Office work with the Information Technology Department and the vendor to provide a comprehensive report showing voids and adjustments.

We appreciate the cooperation of staff during our review. Management's response is attached. Please call me if you have any questions regarding the contents of this report.

Sincerely,


S. Renee Tidwell, CPA
County Auditor

Distribution: G.K. Maenius, County Administrator
Russell D. Scott, Deputy CIO

Jennifer Gabbert, Chief of Staff
Charles Eckert, Executive Chief, Confinement



TARRANT COUNTY

**OFFICE OF THE
SHERIFF**

Bill E. Waybourn
Sheriff
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PLAZA BUILDING
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SEVENTH FLOOR
FORT WORTH, TEXAS 76196

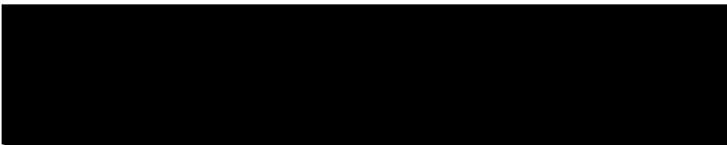
August 9, 2022

S. Rene Tidwell, CPA
County Auditor
100 E. Weatherford Street
Fort Worth, Texas 76196

Re: Response to Auditors Report – Bond Desk Upgrade

Upon implementation of TechShare Jail and TechShare Bond, the intent was always to get the system live so the focus could shift to TechShare Court due to deadlines involving the MainFrame system. The Sheriff's Office and I.T. continue to work on Evergreen system upgrades and these items of note will be included in the Evergreen projects.

At your service,



BILL E. WAYBOURN
SHERIFF
TARRANT COUNTY, TEXAS



Information Technology

*Business First,
Technology Second*

**Chief Information
Officer**
Chris Nchopa-Ayafor

**Executive Assistant
to CIO**
Cecilia Webb

Deputy CIO
Russell Scott

**Project Portfolio
Management Office
Director**
Peju Ajunwon

**IT Service Delivery
Director**
Carolyn J. Bogan

**Network & Data
Center Infrastructure
Director**
Anthony Jackson

**Business Application
Development & Support
Director**
Michael Webb

**Information Security
Officer**
Darren May

*Our vision is to be the best IT
organization in state and
local government within the
United States.*

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www.tarrantcounty.com

DATE: July 28, 2022

TO: Renee Tidwell

FROM: Chris Nchopa-Ayafor

SUBJECT: Auditor's Report – Sheriff's Bond Desk Upgrade

ITD has reviewed the identified deficiencies. We are working with the Sheriff's Office to assist with the development of a comprehensive report detailing voids and adjustments made by staff.

We would like to thank the Auditor's office for working with us to identify these deficiencies and develop an acceptable course of action to address them.