



**TARRANT COUNTY**  
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February 10, 2023

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 – Court Manager Exit Review for Justice of the Peace, Precinct 4


**SUMMARY**

At the request of the Justice of the Peace, Precinct 4 (JP4), we conducted procedures to provide accountability for the transfer of authority to the *incoming* Court Manager. The *outgoing* Court Manager's last day in her role was January 12, 2023. These procedures included the verification of cash and other receipts and fiduciary fund balances assigned to JP4. Exhibit A further describes the scope of our work. Based on the results of our testing, we observed no exceptions, and the transfer of authority appears to be complete. Since our review was limited in nature, we do not opine on the JP's financial statements and internal control structure. We discussed less significant matters with management during our review.

**CLOSING REMARKS**

We appreciate the cooperation of the Honorable Christopher Gregory and his staff during our review.

Sincerely,

  
S. Renee Tidwell, CPA  
County Auditor

*Attachment:* Exhibit A- Scope and Methodology  
Management's response

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

## EXHIBIT A

Scope and Methodology  
JP4 Court Manager Exit Review  
January 11, 2023

- 1) Performed cash count of funds in the custody of the JP's Office as of January 12, 2023.
- 2) Verified proper cutoff for computer-generated *receipts*. Reviewed receipts for sequential issuance and unusual items.
- 3) Verified proper cutoff for computer-generated *disbursements*. Reviewed check register for sequential issuance and unusual items.
- 5) Requested the credit card processing companies remove the *outgoing* court manager as the point of contact and login access.
- 6) Reviewed the JP4 monthly reporting for December 2022 to determine whether it was complete, accurate, and properly approved.
- 7) Obtained documentation to support the removal of authorized signer for the Accounts Payable signature list and ReadSoft authorizations.
- 8) Verified the *outgoing* court manager's security authorizations were deactivated for the various County computer systems and applications.
- 9) Verified the *outgoing* court manager surrendered office keys, building access card and employee identification badge.
- 10) Determined whether training fees or membership dues were paid from the County's general fund and required reimbursement by the *outgoing* court manager per County policy.



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

February 13, 2023

To: Renee Tidwell  
County Auditor


RE: Auditor's Report – Court Manager Exit Review for Justice of Peace, Precinct 4

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Dear Ms. Tidwell,

I am in possession of the draft report of the "Court Manager Exit Review 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 assist the Justice Court #4 with the transfer of power from the outgoing court manager to the incoming court manager.

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.



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