



**COMMISSIONERS COURT
COMMUNICATION**

COURT ORDER NUMBER 145213

PAGE 1 OF 3

DATE: 5/20/2025

**SUBJECT: RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE REVIEW OF
FINANCIAL AND SYSTEM CONTROLS FOR JUSTICE OF THE PEACE,
PRECINCT 1**

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

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report for the Review of Financial and System Controls for the Justice of the Peace, Precinct 1.

BACKGROUND

In accordance with the Local Government Code, the Auditor's Office reviewed financial and system controls implemented by the Justice of the Peace, Precinct 1, during the period October 1, 2024, through February 28, 2025.

FISCAL IMPACT

There is no fiscal impact.

SUBMITTED BY	Auditor	PREPARED BY:	Kim Trussell
		APPROVED BY:	Kimberly Buchanan

Kimberly M. Buchanan, CPA
Tarrant County Auditor

Linda R. Castillo
First Assistant County Auditor



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100 E. Weatherford, Room 506
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April 16, 2025

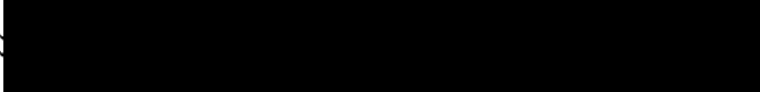
The Honorable Ralph Swearingin, Justice of the Peace, Precinct 1
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Review of Financial and System Controls, Justice of the Peace, Precinct 1

In accordance with the Local Government Code, the Auditor's Office reviewed financial and system controls in place during October 1, 2024, through February 28, 2025. The justice court staff recorded receipts totaling approximately \$375,000 during the five-month period. As a result of our review, we observed financial and system controls were generally adequate. We communicated less significant issues with management.

We appreciate the cooperation of the justice court staff during the review. If you have any questions, please do not hesitate to contact me.

Sincerely,


Kimberly M. Buchanan, CPA
Tarrant County Auditor

Attachment: Management's response

Distribution: Daisy Ramoz, Office Manager



TARRANT COUNTY
100 W. WEATHERFORD ST RM 450
FORT WORTH, TEXAS 76196-0242
817-884-1395

JUDGE RALPH SWEARINGIN JR.
JUSTICE COURT, PRECINCT 1

DAISY ESPINOZA
JUSTICE COURT, MANAGER

April 23, 2025

Kimberly Buchanan, CPA
Tarrant County Auditor
100 E. Weatherford St. #506
Fort Worth, TX 76196

Re: Response to Auditor's Report- Review of Financials and System Controls, Justice of the Peace, Precinct 1

Dear Ms. Buchanan,


I would like to express our gratitude to the Auditor's Office for its thorough review of our financial and system controls during the specified period. We appreciate your acknowledgment that our controls are generally adequate, and we remain committed to maintaining these standards.

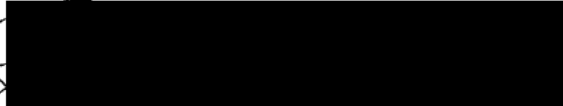
We have carefully noted the less significant issues you identified, and I assure you that we will address these concerns promptly and effectively.

We view this report as a valuable opportunity for continuous improvement and are dedicated to enhancing our processes to ensure greater accountability and transparency in our operations. Should you have any further recommendations or require additional discussions, please do not hesitate to reach out.

We value our collaboration with your office and are committed to upholding the integrity of our financial systems.

Best regards,


Ralph Swearingin Jr.
Judge Justice Court, Pct. 1
Tarrant County, Texas


Daisy Ramoz
Court Manager, Justice Court, Pct. 1
Tarrant County, Texas