



COMMISSIONERS COURT
COMMUNICATION

COURT ORDER NUMBER 144812

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DATE: 3/11/2025

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE EXIT REVIEW OF CONSTABLE, PRECINCT 4**

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

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report for the Exit Review of Constable, Precinct 4.

BACKGROUND

On December 31, 2024, Jason "Scott" Bedford's term as Constable, Precinct 4 expired. His successor, the Honorable Joe D. Johnson, assumed the office on January 1, 2025. The Auditor's Office conducted limited procedures to provide accountability for the transfer of authority to the incoming Constable. Since our review was limited in scope, we do not opine on the Constable's overall internal control structure. Our procedures primarily included verification of cash, trust balances, assigned County assets, and the removal of the outgoing officeholder's access to County systems. Exhibit A describes the scope of our work in further detail.

FISCAL IMPACT

There is no fiscal impact associated with this action.

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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February 12, 2025


Constable Joe D. Johnson, Precinct 4
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Exit Review for Constable, Precinct 4

On December 31, 2024, Jason "Scott" Bedford's term as the Constable, Precinct 4 expired. His successor, the Honorable Joe D. Johnson, assumed the office on January 1, 2025. The Auditor's Office conducted limited procedures to provide accountability for the transfer of authority to the incoming Constable. Since our review was limited in scope, we do not opine on the Constable's overall internal control structure. Our procedures primarily included verification of cash, trust balances, assigned County assets, and the removal of the outgoing officeholder's access to County systems. Exhibit A describes the scope of our work in further detail. Based on the results of our testing, the transfer of authority appears complete.

We appreciate the cooperation of your staff during our review. If you have any questions, please don't hesitate to call.

Sincerely,


Kimberly M. Buchanan, CPA
County Auditor

Attachments: Exhibit A
Management's response

Exhibit A

Scope and Methodology

Constable 4 Exit Review January 2, 2025

- 1) Performed cash count of funds in the custody of the Constable's Office as of January 2, 2025.
- 2) Verified that receipts were deposited in accordance with statute.
- 3) Reviewed voids and adjustments for reasonableness.
- 4) Verified cutoff for computer-generated *receipts*. Reviewed receipts for sequential issuance and unusual items.
- 5) Verified cutoff for computer-generated *disbursements*. Reviewed CivilServe Reports for sequential issuance and unusual items.
- 6) Verified timeliness of amounts billed to the Office of the Attorney General.
- 7) Traced the inventory of assets recorded in SAP to the assets located at the Constable's Office.
- 8) Verified the existence of seized and/or abandoned items held in the property room.
- 9) Obtained documentation to support the removal and addition of authorized signers for the Accounts Payable signature list and ReadSoft authorizations.
- 10) Verified that the *prior* official's security authorizations were deactivated and the *incoming* official's security authorizations were activated for the various County computer systems and applications.
- 11) Verified the *outgoing* Constable surrendered office keys, building access card, employee identification badge, and other assigned assets.
- 12) Determined whether training fees or membership dues were paid from the County's general fund and whether any reimbursement from the *outgoing* Constable was required per County policy.



TARRANT COUNTY
FORT WORTH, TEXAS 76102

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February 14, 2025

Kimberly M. Buchanan, County Auditor
The Honorable Judges
The Honorable Commissioner's Court
Tarrant County, Texas

Re: Response to Auditor's Report – Exit Review for Constable, Precinct 4

Dear Mrs. Buchanan,

I would like to express my appreciation for your thorough exit review conducted at our office, for Constable Jason Scott Bedford. As the successor to this office, I feel your Audit team and my support staff did a great job communicating and accessing any of the areas of concern or data your office needed.

I feel confident that the transfer of this office and the accountability of all its assets were properly looked at and accounted for.

Thank you,

Constable Joe D. Johnson, Precinct 4