



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#140359

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DATE: 02/28/2023

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE EXIT  
REVIEW OF THE CRIMINAL DISTRICT ATTORNEY**

**\*\*\* 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 the Criminal District Attorney.

**BACKGROUND**

On December 31, 2022, Sharen Wilson's term as the Criminal District Attorney (CDA) expired, and her successor, the Honorable Phil Sorrells, assumed the office on January 1, 2023. The Auditor's Office conducted procedures to provide accountability for the transfer of authority to the new CDA. These procedures included the verification of cash and other receipts, fiduciary fund balances, seized and acquired property, federal and state reporting requirements, and County assets assigned to the CDA. Exhibit A further describes the scope of work.

**FISCAL IMPACT**

There is no fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	Kim D Trussell S. Renee Tidwell
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February 14, 2023

The Honorable Phil Sorrells, Criminal District Attorney  
The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

Re: Auditor's Report – Exit Review for the Criminal District Attorney

On December 31, 2022, Sharen Wilson's term as the Criminal District Attorney (CDA) expired, and her successor, the Honorable Phil Sorrells, assumed the office on January 1, 2023. The Auditor's Office conducted procedures to provide accountability for the transfer of authority to the new CDA. These procedures included the verification of cash and other receipts, fiduciary fund balances, seized and acquired property, federal and state reporting requirements, and County assets assigned to the CDA. Exhibit A further describes the scope of our work. Based on the results of our testing, the transfer of authority appears complete. Since our review was limited in scope, we do not opine on the CDA's overall internal control structure.

While testing the physical existence of technology assets tracked by the Information Technology Department (ITD), we observed that eight assets were not tagged and recorded into SAP. Since this has been identified as an ITD and Purchasing Department issue, the Auditor's Office will coordinate with those departments for resolution.

We appreciate the cooperation of the CDA'S staff during our review. Please call me if you have any questions regarding the contents of this report.

Sincerely,

[REDACTED]  
S. Renee Tidwell, CPA  
County Auditor

*Attachment:* Exhibit A  
Management's response

*Audit Team:* Kim Trussell, Audit Manager  
Julie Hillhouse, Information Systems Audit Manager  
Brandy R. Greene, Senior Auditor  
Rosa Beltran, Senior Auditor

## Exhibit A

### Scope and Methodology CDA Exit Review December 31, 2022

- 1) Performed a cash count of change funds in the custody of the CDA's Office as of December 31, 2022. Also, reviewed cutoff for receipts and sequential issuance of receipts since the last deposit.
- 2) Obtained CDA bank account reconciliations for the months of October 2022 and November 2022. Performed the following:
  - Determined whether accounts were reconciled accurately
  - Researched unusual reconciling items
  - Determined whether prior months reconciling items cleared
  - Verified ending balances and obtained the composition of ending balances
  - Obtained the new bank signature cards
- 3) Obtained check registers for December 2022 and reviewed payees for reasonableness.
- 4) Determined whether new check stock was ordered and old check stock was destroyed.
- 5) Determined whether assets seized and forfeited during the period of September 1 through December 16, 2022, were properly recorded and accounted for. We selected a sample of transactions for detailed testing.
- 6) Determined whether the CDA's Office is current on amounts to be reimbursed to the County.
  - Witness expenses due from the Comptroller's Office
  - Legal fees due from the County Hospital District
  - Overtime expenses due from US Marshal DFW FAST
- 7) Verified and tested the inventory of computer equipment assigned to the CDA's Office.
- 8) Verified that the exiting official's security authorizations were *deactivated* and the incoming official's security authorizations were *activated* for the various computer systems, applications, and bank accounts.
- 9) Verified the outgoing CDA surrendered the following:
  - Building and office keys and parking pass for assigned parking facility
  - Identification badge terminated by the Facilities Department
  - Laptop computers, tablets, or other technology devices
  - County-issued mobile phone
- 10) Verified that no dues or memberships were paid from the County's general fund or CDA's forfeiture fund that requires reimbursement from the exiting CDA.
- 11) Verified receipt of the incoming CDA's Official Bond and Oath per Government Code 43.002 and 44.002.



**PHIL SORRELLS**  
Criminal District Attorney  
Tarrant County

February 14, 2023

S. Renee Tidwell, County Auditor  
The Honorable District Judges of Tarrant County  
The Honorable Tarrant County Commissioners Court

RE: Auditor's Report – 2022 CDA Exit Review

**CRIMINAL DISTRICT ATTORNEY'S OFFICE RESPONSE**

The Criminal District Attorney's Office acknowledges the 2022 CDA Exit Review Audit Report submitted by the Tarrant County Auditor's Office. We appreciate the cooperation of the Auditor's Office and findings that the transfer of authority is complete.

The Criminal District Attorney's Office appreciates the effort of the County Auditor Renee Tidwell and her team. We especially appreciate the work of Brandy Greene, Julie Hillhouse, Rosa Beltran, ITD Employee Gabriel Villalobos, HR employee Rochelle Neal, and CDA employee Dana Parra.

Sincerely,

  
Phil Sorrells  
Criminal District Attorney