



**WEAVER
AND
TIDWELL**

L.L.P.

CERTIFIED PUBLIC
ACCOUNTANTS
AND CONSULTANTS

March 19, 2008

The Honorable County Judge and Commissioners' Court
Tarrant County, Texas

In planning and performing our audit of the basic financial statements of Tarrant County, Texas (the County) as of and for the year ended September 30, 2007, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, we noted certain matters involving the internal control and its operation that we believe can be improved to increase the operating efficiency of the County. The following matters are presented for your consideration.

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IT Operations

Observation: There appears to be no physical security policy in place. Additionally, we were not able to obtain evidence of periodic review of IT Computer Room access.

Recommendation: Management should consider the establishment and documentation of a physical security policy. Management should also consider implementing a review to ensure that IT Computer Room Access is reviewed and evidence of this review is retained.

Observation: We noted that a periodic review of user access levels by process owners and/or IT is not being performed.

Recommendation: Management should consider implementing a periodic review of user access levels by process owners.

Observation: We noted there was not a formal process for the notification to IT of new, transferred and terminated employees.

Recommendation: Management should consider notifying IT within reasonable time on terminated employees to ensure timely and correct provisioning or removal of Computer Access. Management should also consider updating the HR recruitment process policy.

Observation: We noted several terminated employees who still had access in the Active Directory.

Recommendation: In conjunction with the issue noted in the previous observation, management should consider the IT procedures in place surrounding the termination of a user's employment. Additionally, management should consider the organized retention of user provisioning documentation.

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Response: We have reviewed the above IT Operations observations and recommendations. The security of the County's IT Operations is critical to the continuous operations of the County. We recognize that both physical and electronic access to our data must be secure. During the next six months, we will address the four observations and move forward with implementing the associated recommendations.

This information is intended solely for the use of the Commissioners' Court, District Judges and management of the County and is not intended to be and should not be used by anyone other than these specified parties.

Thank you for allowing us to serve you this year. We appreciate the cooperation and assistance received during the audit and look forward to serving you in the future. At your request, we are available to assist you in further discussion and implementation of any of the above suggestions.

Yours truly,

Weaver and Tidwell, L.L.P.

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JRF/hln