



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER 0  
PAGE 1 OF 2  
DATE: 8/16/2011

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF CASH COUNTS FOR THE THREE MONTHS ENDING JUNE 30, 2011**

**\*\*\* CONSENT AGENDA \*\*\***

**COMMISSIONERS COURT ACTION REQUESTED:**

It is requested that the Commissioners Court receive and file the Auditor's report of cash counts for the three (3) months ended June 30, 2011.

**BACKGROUND:**

The Auditor's Office planned and conducted thirty-three (33) surprise cash counts, totaling \$33,075.00 during the three (3) months ending June 30, 2011, for Tarrant County fee offices that collect cash and other remittances and the Tarrant County Organized Crime Unit.

**FISCAL IMPACT:**

There is no direct fiscal impact associated with this item.

SUBMITTED BY:	Auditor	PREPARED BY:	S. Renee Tidwell
		APPROVED BY:	



## TARRANT COUNTY

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July 13, 2011

The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

RE: Auditor's Report – Cash Counts for the Three-Months Ending June 30, 2011

In accordance with Local Government Code, Sections 114.043, 115.003(a), and 130.902, we conducted 33 surprise cash counts, totaling \$33,075 during the three-months ending June 30, 2011, for Tarrant County fee offices that collect cash and other remittances, as well as the Tarrant County Organized Crime Unit. During our review period, we identified two locations that had shortages totaling less than one dollar and found no cash overages.

Our objectives were to determine whether:

- cash and other remittances reconciled at the time of the cash count;
- change fund and petty cash balances were authorized; and
- change funds were used only to make change in connection with collections payable to the County and were not used to make loans, advances, or to cash checks or warrants of any kind.

The Auditor's Office uses a rotating quarterly cash count schedule. There were 63 authorized change funds and 8 petty cash funds, including investigative and federal forfeiture funds, totaling \$102,280 as of June 30, 2011. Furthermore, 33 locations accept cash and remittances without a change fund. No additional cash funds were authorized during the review period, and two change funds were closed during our review period.

We appreciate the cooperation of the County offices during our review. If you have any questions concerning this report, please do not hesitate to call.

Sincerely,

S. Renee Tidwell, CPA  
County Auditor