



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER 0  
PAGE 1 OF 2  
DATE: 6/12/2012

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF CASH COUNTS FOR THE THREE MONTHS ENDING MARCH 31, 2012**

**\*\*\* 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 March 31, 2012.

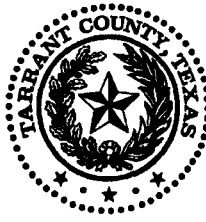
**BACKGROUND:**

The Auditor's Office conducted forty-nine (49) surprise cash counts, totaling \$45,380.00 during the three (3) months ending March 31, 2012 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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May 23, 2012

The Honorable District Judges  
The Honorable Commissioners Court  
The Honorable Sheriff Dee Anderson  
Tarrant County, Texas

Re: Auditor's Report – Cash Counts for the Three-Months Ending March 31, 2012

In accordance with Local Government Code, Sections 114.043, 115.003(a), and 130.902, we conducted 49 surprise cash counts, totaling \$45,380 during the three-months ending March 31, 2012, for Tarrant County fee offices that collect cash and other remittances and the Tarrant County Narcotics Unit. As previously reported, the Sheriff's Inmate Trust Fund remains short by \$100 resulting from the receipt of a counterfeit bill. Excluding the Sheriff's Office, three locations had cash shortages of less than one dollar each. No cash overages occurred during the review period. Employees or a customer, as applicable, reimbursed the shortages.

The objectives of our review 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 9 petty cash funds, including investigative and federal forfeiture funds, totaling \$117,130 as of March 31, 2012. Furthermore, 34 locations accept cash and remittances without a change fund. One additional change fund was authorized and no change funds were closed during the 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