



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER

PAGE 1 OF

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DATE: 8/28/2012

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE TARRANT COUNTY SHERIFF'S OFFICE FINANCIAL DIRECTOR EXIT REVIEW**

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

COMMISSIONERS COURT ACTION REQUESTED:

It is requested that the Commissioners Court receive and file the Auditor's report of the Tarrant County Sheriff's Office Financial Director Exit Review.

BACKGROUND:

The Auditor's Office performed accountability and cut-off procedures for the exit of the Sheriff's Accounting Office Financial Director. The Financial Director's last working day was May 9, 2012, with a termination date effective May 31, 2012. Since the review was limited in nature, the Auditor's Office does not opine on the Sheriff's financial statements and internal control structure.

A written response from the Sheriff is attached.

FISCAL IMPACT:

There is no direct fiscal impact associated with this item.

SUBMITTED BY: Auditor's Office

PREPARED BY: S. Renee Tidwell
APPROVED BY:



TARRANT COUNTY

TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506
100 E. WEATHERFORD
FORT WORTH, TEXAS 76196-0103
817/884-1205
Fax 817/884-1104

S. RENEE TIDWELL, CPA
COUNTY AUDITOR
rtidwell@tarrantcounty.com

RONALD D. BERTEL, CPA
FIRST ASSISTANT COUNTY AUDITOR
rbertel@tarrantcounty.com

July 27, 2012

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

Re: Auditor's Report – Sheriff's Accounting Office, Financial Director Exit Review

SUMMARY

The Auditor's Office performed accountability and cut-off procedures for the exit of the Sheriff's Accounting Office Financial Director. The Financial Director's last working day was May 9, 2012, with a termination date effective May 31, 2012. Since our review was limited in nature, we do not opine on the Sheriff's financial statements and internal control structure. We verified the following:

- The change fund and petty cash fund reconciled as of May 15, 2012;
- The Financial Director's authorization was removed from the bank's signature card and the online bank information;
- The Financial Director's access to all County systems and applications were removed;
- The Financial Director returned office keys and the building access chubb card;
- Procurement cards were accounted for; and
- Ending receipt numbers as of May 15, 2012.

We also reviewed the bank account reconciliations as of April 30 and May 31, 2012, including the composition of the Monies Held in Trust account, and found no exceptions.

However, we observed that the Monies Held in Trust Fund remains short by \$20 from the receipt of a counterfeit bill collected at the Bond Desk. The Auditor's Office is currently working with all County offices for the disposition of shortages due to counterfeit bills.

CLOSING REMARKS

We wish to thank the Sheriff's Office and his staff for their cooperation in the completion of this project.

Very truly,



S. René Tidwell, CPA
County Auditor

Attachment: Management's Response dated August 20, 2012

Audit Team: Kim Trussell, Audit Manager
Frank Mazza, Audit Supervisor
Larry Baum, Senior Auditor

Distribution: Dr. Eric Metcalf, Director of Technology, Sheriff's Office



TARRANT COUNTY

OFFICE OF THE
SHERIFF

DEE ANDERSON
SHERIFF
817/884-3098
FAX: 817/212-6987

PLAZA BUILDING
200 TAYLOR STREET
SEVENTH FLOOR
FORT WORTH, TEXAS 76102-2084

August 20, 2012

TO: Renee Tidwell, Auditor

FROM: Sheriff Dee Anderson

REFERENCE: Reply to Commissary Audit – Sheriff's Accounting
Office, Financial Director Exit Review

The Tarrant County Sheriff's Office is in receipt of the recent audit findings for the Sheriff's Accounting Office, Financial Director Exit Review and we are in agreement with all findings.

We appreciate the cooperation and diligence shown by the Audit Staff. As always, we stand ready to assist your efforts in every way.



Sheriff Dee Anderson

DA/sp-c