



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#115805
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DATE: 8/13/2013

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF CASH COUNTS FOR THE THREE MONTHS ENDING JUNE 30, 2013**

***** 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, 2013.

BACKGROUND:

The Auditor's Office conducted forty-seven (47) surprise cash counts, totaling \$53,025.00, during the three (3) months ending June 30, 2013, 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
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

CRAIG MAXWELL
FIRST ASSISTANT COUNTY AUDITOR
cmaxwell@tarrantcounty.com

August 6, 2013

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 June 30, 2013

In accordance with Local Government Code, Sections 114.043, 115.003(a), and 130.902, we conducted 47 surprise cash counts, totaling \$53,025, during the three-months ending June 30, 2013, for Tarrant County fee offices that collect cash and other remittances and the Tarrant County Narcotics Unit. As a result, the Tax Office located at the Poly Sub-Courthouse had a cash overage of \$2.00. The overage was deposited.

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 \$133,020 as of June 30, 2013. Furthermore, 34 locations accept cash and remittances without a change fund.

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