



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#117851

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DATE: 6/17/2014

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF CASH COUNTS FOR THE THREE MONTH PERIOD ENDING DECEMBER 31, 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) month period ending December 31, 2013.

**BACKGROUND:**

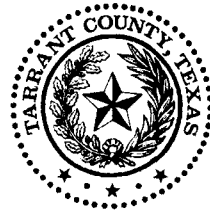
In accordance with Local Government Code, Sections 115.003 and 130.902, the Auditor's Office conducted forty-three (43) surprise cash counts totaling \$2,375,290.49 for the three (3) months ending December 31, 2013.

**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  
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CRAIG MAXWELL  
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May 22, 2014

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

Re: Auditor's Report – Cash Counts for the Three Month Period Ending December 31, 2013

In accordance with Local Government Code, Sections 115.003 and 130.902, the Auditor's Office conducted 43 surprise cash counts totaling \$2,375,290.49 for the three months ending December 31, 2013 as follows:

<b>Fund</b>	<b>Counts</b>	<b>Total</b>
Change Fund	23	44,780.00
Petty Cash Fund	3	28,000.00
Cash and Remittance	17	2,302,510.49
<b>Total Surprise Counts</b>	<b>43</b>	<b>2,375,290.49</b>

As a result of the surprise cash counts, we found the following variances:

<b>Description</b>	<b>Over / (Short)</b>
Tax Office – Arlington Sub-Courthouse	(19.50)
Tax Office – Poli Sub-Courthouse	(2.45)
Tax Office – North East Sub-Courthouse	(1.00)
District Clerk – Family Law Center	0.05
Sheriff's Inmate Trust Fund (Counterfeit bill - 09/17/08)	(100.00)
<b>Net Over / (Short)</b>	<b>(122.90)</b>

The Tax Office and the District Clerk variances have been charged to their respective Over / (Short) accounts. The Sheriff counterfeit \$100 bill remains a pending/unresolved item.


The Auditor's Office established a rotating schedule to count, without prior notice, 65 change funds totaling \$69,020 and nine petty cash funds totaling \$64,900 that were approved by Commissioners Court, and 34 locations that accept cash and remittances.

The objective of our review was to determine whether:

- Proper approval was awarded to new change/petty cash funds and to any changes made to the approved funds;
- Change/petty cash funds and remittances were accurately recorded and properly reconcile to the respective accounts; 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.

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

Distribution: Dee Anderson, Sheriff  
Ron Wright, Tax Assessor - Collector  
Thomas Wilder, District Clerk