



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#117852

PAGE 1 OF 3

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.

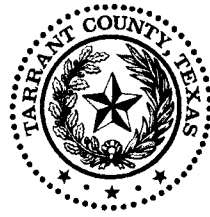
**BACKGROUND:**

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  
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CRAIG MAXWELL  
FIRST ASSISTANT COUNTY AUDITOR  
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May 28, 2014

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

Re: Auditor's Report – Cash Counts for the Three Month Period Ending March 31, 2014

In accordance with Local Government Code, Sections 115.003 and 130.902, the Auditor's Office conducted 43 surprise cash counts totaling \$960,958.98 for the three months ending March 31, 2014 as follows:

| <b>Fund</b>                  | <b>Counts</b> | <b>Total</b>      |
|------------------------------|---------------|-------------------|
| Change Fund                  | 25            | 35,260.00         |
| Petty Cash Fund              | 5             | 34,500.00         |
| Cash and Remittance          | 13            | 891,198.98        |
| <b>Total Surprise Counts</b> | <b>43</b>     | <b>960,958.98</b> |

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

| <b>Description</b>                          | <b>Over / (Short)</b> |
|---|-----------------------|
| County Clerk – Marriage License – Northwest | 1.00                  |
| District Clerk – Passport – Southwest       | (4.00)                |
| Tax Office – Northwest Sub-courthouse       | (0.01)                |
| Tax Office – Arlington Sub-courthouse       | (19.95)               |
| Tax Office – Southwest Sub-courthouse       | 0.75                  |
| <b>Net Over / (Short)</b>                   | <b>(22.21)</b>        |

The Tax Office and the District Clerk variances have been charged to their respective Over / (Short) accounts. The County Clerk overage was deposited with the Auditor's Office.

The Auditor's Office established a rotating schedule to count, without prior notice, 66 change funds totaling \$69,020 and nine petty cash funds totaling \$64,900 that were approved by Commissioners Court, and 39 locations accepting 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,

A large rectangular area of the document is redacted with a solid grey fill, obscuring the signature of the County Auditor.

S. Renee Tidwell, CPA  
County Auditor

Distribution: Mary Louise Garcia, County Clerk  
Ron Wright, Tax Assessor - Collector  
Thomas Wilder, District Clerk