



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#118937

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DATE: 11/11/2014

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF CASH COUNTS FOR THE THREE MONTH PERIOD ENDING SEPTEMBER 30, 2014**

***** 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 months ending September 30, 2014.

BACKGROUND:

In accordance with Local Government Code, Sections 115.003 and 130.902, the Auditor's Office conducted forty-two (42) surprise cash counts totaling \$452,156.00, for the three (3) months ending September 30, 2014.

FISCAL IMPACT:

There is no fiscal impact associated with this item.

SUBMITTED BY: Auditor's Office

PREPARED BY: S. Renee Tidwell
APPROVED BY:



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October 29, 2014

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

Re: Auditor's Report – Cash Counts for the Three Month Period Ending September 30, 2014

In accordance with Local Government Code, Sections 115.003 and 130.902, the Auditor's Office conducted 42 surprise cash counts totaling \$452,156.00 for the three months ending September 30, 2014 as follows:

Fund	Counts	Total
Change Fund	30	400,981.00
Petty Cash Fund	6	36,657.00
Cash and Remittance	6	14,518.00
Total Surprise Counts	42	452,156.00

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

Description	Over/(Short)
Public Health – Arlington Adult Health (loss reported 07/19/2014)	(100.00)
Public Health – Arlington Adult Health (located lost change fund)	100.00
Public Health – Arlington Adult Health - overage	0.25
Tax Office – Mansfield sub-courthouse	(10.00)
Tax Office – Northwest sub-courthouse	(0.05)
Tax Office – Southwest sub-courthouse	(38.25)
Net Over/(Short)	(48.05)

On July 19, 2014, Public Health reported a theft of the \$100 change fund. A few days later, the change fund was located in a different cash drawer. Public Health deposited the \$0.25 overage with the Auditor's Office. The Tax Office - Mansfield shortage was paid by the employee per the Tax Office procedures; the Northwest shortage of \$0.05 was charged to the Tax Office Over/(Short) account; and the Southwest shortage of \$38.25 was corrected when the customer returned the incorrect change.


The Auditor's Office established a quarterly cash count schedule to perform surprise counts of funds collected by County offices. There were 67 authorized change funds totaling \$70,940 and nine petty cash funds totaling \$64,900 as of September 30, 2014. During the review period, the Commissioners Court authorized a \$100 increase to the Public Health Department's change fund and established a \$400 change fund for the Law Library. Furthermore, 38 locations accept cash and remittances without a change fund.

The objectives of our review were 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. Renée Tidwell, CPA
County Auditor

Distribution: Veerinder Taneja, Public Health Director
Ron Wright, Tax Assessor - Collector