



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER 0
PAGE 1 OF 4
DATE: 9/21/2010

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF CASH COUNTS FOR THE THREE MONTHS ENDING JUNE 30, 2010**

***** 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, 2010.

BACKGROUND:

The Auditor's Office planned and conducted 83 surprise cash counts throughout the three (3) months ended June 30, 2010. These counts included authorized change funds and cash funds for Tarrant County fee offices, including Tarrant County departments that collect cash and other remittances, and for the Tarrant County Organized Crime Unit.

A written response from the Sheriff is attached.

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

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

June 30, 2010

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, 2010

In accordance with Local Government Code, Sections 114.043, 115.003(a), and 130.902, we conducted 83 surprise cash counts, totaling \$101,205 during the three-months ending June 30, 2010, for Tarrant County fee offices that collect cash and other remittances and the Tarrant County Organized Crime Unit. Our objectives 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 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 64 authorized change funds and 8 petty cash funds, including investigative and federal forfeiture funds, totaling \$102,330 as of June 30, 2010. Furthermore, 33 locations accept cash and remittances without a change fund. No additional cash funds were authorized during the review period.

During our review, we noted that the Sheriff's Inmate Trust Fund was short by \$100 resulting from the receipt of a counterfeit bill. According to the Sheriff's Office, current procedures include the use of a detective marker pen for all bills over \$5, and the bill had passed the marker pen test. On December 29, 2009, the Risk Management Board agreed that the loss of funds was the responsibility of the elected official and denied the Sheriff's request for reimbursement from the County's self-insurance funds.



Auditor's Report – Cash Counts for the Three-Months ending June 30, 2010

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Currently, the Sheriff's Office has only two options: 1) request Commissioners Court approval to be indemnified of the loss, or 2) repay the \$100 loss, in accordance with the opinion provided by the District Attorney's Office dated November 3, 1999. The Auditor's Office is working in collaboration with the County Administrator's Office and the District Attorney's Office to develop a policy addressing the disposition of losses from counterfeit bills. Therefore, we recommend that the Sheriff's Office postpone final resolution of this loss until a policy has been presented to Commissioners Court for approval.

In addition, we found three locations that had cash overages totaling less than \$1 each. Excluding the \$100 shortage resulting from the counterfeit bill, two locations had shortages totaling less than \$1 each. Management agreed to deposit the overages and reimburse the shortages. In addition, we found no evidence indicating that change funds or petty cash funds were used to make loans, advances, or cash checks or warrants.

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

Attachment:

Management Response dated September 3, 2010

Distribution:

Bob Knowles, Executive Chief Deputy
James Skidmore, Captain

Audit Team:

Kim Trussell, Audit Manager
Frank Mazza, Audit Supervisor
Larry Baum, Senior Auditor
Sarah Prado, Senior Auditor
Duane Chess, Auditor



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

September 3, 2010

TO: Renee Tidwell, Auditor

FROM: Sheriff Dee Anderson

REFERENCE: Reply to Auditor's Report
Cash Counts for the Three-Months Ending 6-30-2010

The Tarrant County Sheriff's Office is in receipt of the recent audit findings for our Confinement cash count, 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

cc: Bob Knowles,
Executive Chief Deputy