



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER 0

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DATE: 11/16/2010

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

BACKGROUND:

The Auditor's Office planned and conducted 66 surprise cash counts, totaling \$99,940 during the three (3)-months ending September 30, 2010, 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

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September 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 September 30, 2010

In accordance with Local Government Code, Sections 114.043, 115.003(a), and 130.902, we conducted 66 surprise cash counts, totaling \$99,940 during the three-months ending September 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 63 authorized change funds and 8 petty cash funds, including investigative and federal forfeiture funds, totaling \$102,305 as of September 30, 2010. Furthermore, 34 locations accept cash and remittances without a change fund. No additional cash funds were authorized during the review period, and one change fund closed during our review period.

As indicated in the cash count report for period ending June 30, 2010, we noted that the Sheriff's Inmate Trust Fund is short by \$100 resulting from the receipt of a counterfeit bill. The Auditor's Office will continue to work 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. We recommended that the Sheriff's Office postpone final resolution of this loss until a policy has been presented to Commissioners Court for approval. The Sheriff's Office agreed with this recommendation.

In addition, we found eight locations that had cash overages totaling \$9.88, and management agreed to deposit the overages. Excluding the \$100 shortage resulting from the counterfeit bill, three locations had shortages totaling \$53.89, and the employees reimbursed the shortages. 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

Distribution:

Bob Knowles, Executive Chief Deputy
James Skidmore, Captain
Frank Mazza, Audit Supervisor