



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER 0

PAGE 1 OF 4

DATE: 8/2/2011

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE TARRANT COUNTY EXIT REVIEW FOR THE TAX ASSESSOR-COLLECTOR**

***** CONSENT AGENDA *****

COMMISSIONERS COURT ACTION REQUESTED:

It is requested that the Commissioners Court receive and file the Auditor's report of the Tarrant County Exit Review for the Tax Assessor-Collector.

BACKGROUND:

On May 24, 2011, the Honorable Ron Wright replaced Betsy Price as Tarrant County Tax Assessor-Collector. The Auditor's Office conducted selected procedures to provide accountability and cut-off procedures for the transfer of authority. Since the scope of this review was limited in nature, the Auditor's Office does not opine on the Tax Office's financial statements and internal control structure. Based on the results of the testing, the transfer of authority appears to be complete without exception.

Attached to this report is management's response from the Tax Assessor-Collector.

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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June 22, 2011

The Honorable District Judges
The Honorable Commissioners Court
The Honorable Ron Wright, Tax Assessor-Collector
Tarrant County, Texas

RE: Auditor's Report – Exit Review for Tax Assessor-Collector

SUMMARY

On May 24, 2011, the Honorable Ron Wright replaced Betsy Price as Tarrant County Tax Assessor-Collector. The Auditor's Office conducted selected procedures to provide accountability and cut-off procedures for the transfer of authority to the incoming Tax Assessor-Collector. Since the scope of this review was limited in nature, we do not opine on the Tax Office's financial statements and internal control structure. Based on the results of our testing, the transfer of authority appears to be complete without exception. We performed the following procedures:

- Reviewed and reconciled cash balance as of May 23, 2011.
- Verified the change of the officeholder's name on all Tax Office bank accounts.
- Reviewed documentation for the change of authorized signatures related to accounts payable.
- Determined whether outgoing officeholder's access to County systems and applications were deactivated.
- Verified receipt of out-going officeholder's building access card and parking Chubb card.
- Reviewed the incoming officeholders Official Bond and Oath on file with the County Clerk's Office.
- Verified the completion of Tax Office deputations.

BACKGROUND

The Tax Assessor-Collector assesses and collects taxes on property in Tarrant County and for 55 other taxing units. Also, the Tax Assessor-Collector is responsible for motor vehicle registration and issuing beer, wine, and liquor licenses.

During the fiscal year 2010, the Tarrant County Tax Office assessed and collected approximately \$3 billion for property taxes, \$318 million for motor vehicle registrations, and \$2 million for beer, wine, and liquor licenses.

CLOSING REMARKS

We appreciate the cooperation of the Honorable Ron Wright and his staff during our review. We look forward to working with the Tax Office in the future. In addition, we express gratitude to the Honorable Betsy Price for the cooperation extended to the Auditor's Office during her term.

Sincerely,



S. Renee Tidwell, CPA
County Auditor

Attachment:

Management's response letter

Distribution:

The Honorable Betsy Price, Former Tax Assessor-Collector
Thomas Spencer, Tax Office Chief Deputy
Anita El Sakhawy, Accounting Director

Team:

Kim Trussell, Audit Manager
Maki Ogata, Senior Auditor



TARRANT COUNTY TAX OFFICE

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RON WRIGHT
Tax Assessor-Collector

July 26, 2011

Renee Tidwell, County Auditor
The Honorable District Judges
The Honorable Commissioner's Court

Subject: Auditor's Report – Exit Review for Tax Assessor-Collector

I acknowledge the support of the Tarrant County Auditors in the transition to my appointment as Tax Assessor-Collector succeeding Betsy Price.

The reviews identified in the subject report were beneficial in confirming that important transition tasks were complete and accurate.

I look forward to working with the Auditor's office.

Sincerely,

A rectangular grey box redacting the signature of Ron Wright.

Ron Wright, Tax Assessor-Collector