



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER 0

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DATE: 3/13/2012

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF CASH COUNTS FOR THE THREE MONTHS ENDING DECEMBER 31, 2011**

***** 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 December 31, 2011.

BACKGROUND:

The Auditor's Office conducted forty-one (41) surprise cash counts, totaling \$53,655.00 during the three (3) months ending December 31, 2011, 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

TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506

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February 23, 2012

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 December 31, 2011

In accordance with Local Government Code, we conducted 41 surprise cash counts, totaling \$53,655 during the three-months ending December 31, 2011, for Tarrant County fee offices that collect cash and other remittances and the Tarrant County Narcotics Crime Unit. As previously reported, the Sheriff's Inmate Trust Fund remains short by \$100 resulting from the receipt of a counterfeit bill. Excluding the Sheriff's Office, three locations had cash shortages totaling \$78.20. Three locations had cash overages totaling \$4.53. The appropriate employee or customer reimbursed the County for the cash shortages, and management agreed to deposit the overages with the Auditor's Office.

The objectives of our review 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 and 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 \$107,130 as of December 31, 2011. Furthermore, 34 locations accept cash and remittances without a change fund. One change fund was closed during our review period, and no additional cash funds were authorized during the review period.

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