



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER

PAGE 1 OF

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DATE: 4/10/2012

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE TAX OFFICE – AD VALOREM YEAR-END MANUAL RECEIPTS**

**\*\*\* CONSENT AGENDA \*\*\***

**COMMISSIONERS COURT ACTION REQUESTED:**

It is requested that the Commissioners Court receive and file the Auditor's Report of the Tax Office ad valorem year-end manual receipts.

**BACKGROUND:**

In accordance with the Local Government Code, the Auditor's Office reviewed ad valorem transactions that occurred from September 29 through October 4, 2011. At the end of the fiscal year, the Tax Office loads the new tax year database into TaxOffice 2004, the application used to record ad valorem tax transactions. During this time, the Tax Office staff cannot record transactions into TaxOffice 2004. The objective of the review was to determine whether payments received during this period were accurately recorded and deposited.

**FISCAL IMPACT:**

There is no direct fiscal impact associated with this item.

SUBMITTED BY: Auditor

PREPARED BY: S. Renee Tidwell  
APPROVED BY:



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March 21, 2012

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

Re: Auditor's Report -- Ad Valorem Year End Manual Receipts

In accordance with Local Government Code, Subchapter A, Section 115.001, Examination of Records, and Section 115.002 Examination of Books and Reports, we reviewed ad valorem transactions that occurred from September 29 through October 4, 2011. At the end of each fiscal year, the Tax Office loads the new tax year database into *TaxOffice 2004*, the application used to record ad valorem tax transactions. During this time, the Tax Office staff cannot record transactions into *TaxOffice 2004*. Instead, manual receipts are used to record payments received in person. When *TaxOffice 2004* becomes available, Tax Office staff uses the manual receipts to record payments to taxpayer accounts.

The objective of our review was to determine whether payments received during this period were accurately recorded and deposited. During September 29 through October 4, 2011, Tax Office staff issued 509 manual receipts totaling about \$842,795. Since it is not possible to determine whether manual receipts were prepared for all transactions, we cannot opine whether all monies collected were properly recorded and deposited. Based on our testing of the manual receipts completed, we found that the amounts recorded on the manual receipts reconciled to the Daily Collection Reports, bank deposits, and the amounts recorded to taxpayer accounts.

We appreciate the cooperation of Tax Office staff during our review. Please call me if you have any questions regarding the contents of the report.

Sincerely,

  
S. Renee Tidwell, CPA  
County Auditor

*Distribution:* Tom Spencer, Tax Office Chief Deputy  
Anita El Sakhawy, Accounting Director

*Audit Team:* Kim Trussell, Audit Manager  
Sarah Prado, Senior Auditor