



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER 0

PAGE 1 OF 2

DATE: 10/25/2011

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF CASH COUNTS FOR THE THREE MONTHS ENDING SEPTEMBER 30, 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 three (3) months ended September 30, 2011.

BACKGROUND:

The Auditor's Office conducted thirty-nine (39) surprise cash counts, totaling \$53,455.00 during the three (3) months ending September 30, 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

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October 5, 2011

The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

RE: Auditor's Report – Cash Counts for the Three-Months Ending September 30, 2011

In accordance with Local Government Code, we conducted 39 surprise cash counts, totaling \$53,455 during the three-months ending September 30, 2011, for Tarrant County fee offices that collect cash and other remittances and the Tarrant County Organized 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, one location had a cash shortage of one dollar. Four locations had cash overages totaling \$13.00. Management agreed to reimburse the shortage and deposit the overages.

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 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 64 authorized change funds and 8 petty cash funds, including investigative and federal forfeiture funds, totaling \$102,205 as of September 30, 2011. Furthermore, 34 locations accept cash and remittances without a change fund. One additional cash fund was authorized during the review period, and no change funds were closed during our review period.

We appreciate the cooperation of the County offices. If you have any questions concerning this report, please do not hesitate to call.

Sincerely,

S. Renee Tidwell, CPA
County Auditor