



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#117299

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DATE: 3/18/2014

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF CASH COUNTS FOR THE THREE MONTHS ENDING SEPTEMBER 30, 2013**

***** 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 months ending September 30, 2013.

BACKGROUND:

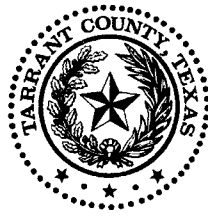
In accordance with Local Government Code, Sections 115.003 and 130.902, the Auditor's Office conducted forty-four (44) surprise cash counts, totaling \$62,065.00 during the three (3) months ending September 30, 2013, for Tarrant County fee offices that collect cash and other remittances and the Tarrant County Narcotics Unit.

FISCAL IMPACT:

There is no fiscal impact associated with this item.

SUBMITTED BY: Auditor

PREPARED BY: S. Renee Tidwell
APPROVED BY:



TARRANT COUNTY

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February 21, 2014

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

Re: Auditor's Report – Cash Counts for the Three-Months Ending September 30, 2013

In accordance with Local Government Code, Sections 115.003 and 130.902, we conducted 44 surprise cash counts, totaling \$62,065 during the three-months ending September 30, 2013, for Tarrant County fee offices that collect cash and other remittances and the Tarrant County Narcotics Unit. The Tax Office located at the Northwest Sub-Courthouse had a cash shortage of \$55.78. The shortage was charged against the Tax Office Over/Short account.

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 64 authorized change funds and 9 petty cash funds, including investigative and federal forfeiture funds, totaling \$133,820 as of September 30, 2013. Furthermore, 34 locations accept cash and remittances without a change fund.

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