



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER 118793

PAGE 1 OF 3

DATE: 10/21/2014

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF CASH COUNTS FOR THE THREE MONTH PERIOD ENDING JUNE 30, 2014**

**\*\*\* 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 June 30, 2014.

**BACKGROUND:**

In accordance with Local Government Code, Sections 115.003 and 130.902, the Auditor's Office conducted fifty-three (53) surprise cash counts totaling \$958,892.00 for the three (3) months ending June 30, 2014.

**FISCAL IMPACT:**

There is no fiscal impact associated with this item.

SUBMITTED BY: Auditor's Office

PREPARED BY: S. Renee Tidwell  
APPROVED BY:



## TARRANT COUNTY

TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506  
100 E. WEATHERFORD  
FORT WORTH, TEXAS 76196-0103  
817/884-1205  
Fax 817/884-1104

S. RENEE TIDWELL, CPA  
COUNTY AUDITOR  
rtidwell@tarrantcounty.com

CRAIG MAXWELL  
FIRST ASSISTANT COUNTY AUDITOR  
cmaxwell@tarrantcounty.com

September 30, 2014

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

Re: Auditor's Report – Cash Counts for the Three Month Period Ending June 30, 2014

In accordance with Local Government Code, Sections 115.003 and 130.902, the Auditor's Office conducted 53 surprise cash counts totaling \$958,892.00 for the three months ending June 30, 2014 as follows:

Fund	Counts	Total
Change Fund	29	796,345.00
Petty Cash Fund	3	22,950.00
Cash and Remittance	21	139,597.00
<b>Total Surprise Counts</b>	<b>53</b>	<b>\$958,892.00</b>

As a result of our surprise cash counts, we found the following variances:

Description	Over/(Short)
County Clerk – Marriage License – Mansfield	2.00
Human Resources – Badges	(43.71)
Sheriff's Inmate Trust Fund (Counterfeit bill – collected 09/17/08)	(100.00)
Sheriff's Inmate Trust Fund (Bank recording error – deposit 12/26/13)	100.00
Tax Office – Downtown Motor Vehicle	(1.00)
<b>Net Over/(Short)</b>	<b>(42.71)</b>

The County Clerk overage was deposited with the Auditor's Office. The Tax Office shortage was charged to their Over/(Short) account. Human Resources and Sheriff's Inmate Trust Fund variances are still pending.


The Auditor's Office established a quarterly cash count schedule to perform surprise counts of funds collected by County offices. There were 66 authorized change funds totaling \$70,440 and nine petty cash funds totaling \$64,900 as of June 30, 2014. Commissioners Court authorized the increase of change funds located at the Public Health Department during the review period. Furthermore, 39 locations accept cash and remittances without a change fund.

The objective of our review was to determine whether:

- Proper approval was awarded to new change/petty cash funds and to any changes made to the approved funds;
- Change/petty cash funds and remittances were accurately recorded and properly reconcile to the respective accounts; 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.

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. Renée Tidwell, CPA  
County Auditor

Distribution: Dee Anderson, Sheriff  
Mary Louise Garcia, County Clerk  
Ron Wright, Tax Assessor - Collector  
Tina Glenn, Human Resources Director