



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER **CO#119808**

PAGE 1 OF **3**

DATE: **04/07/2015**

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF CASH COUNTS FOR THE THREE MONTHS ENDING DECEMBER 31, 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 December 31, 2014.

**BACKGROUND:**

In accordance with Local Government Code, Sections 115.003 and 130.902, the Auditor's Office conducted fifty (50) surprise cash counts totaling \$1,775,834.00, for the three (3) months ending December 31, 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

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March 13, 2015

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

Re: Auditor's Report – Cash Counts for the Three Months Ending December 31, 2014

In accordance with Local Government Code, Sections 115.003 and 130.902, the Auditor's Office conducted 50 surprise cash counts totaling \$1,775,834.00 for the three months ending December 31, 2014 as follows:

Fund	Counts	Total
Change Fund and Remittance	25	1,544,731.00
Petty Cash Fund	7	54,500.00
Cash and Remittance	18	176,603.00
<b>Total Surprise Counts</b>	<b>50</b>	<b>\$1,775,834.00</b>

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

Description	Over / (Short)
Public Health – Poly	1.00
Tax Office – Poly	(3.00)
Tax Office – Northeast	0.25
Tax Office – Arlington	3.54
<b>Net Over / (Short)</b>	<b>1.79</b>

The Tax Office over amounts were deposited and recorded in their Over/(Short) general ledger account. The Tax Office shortage was reimbursed by the employee assigned to the drawer. The Public Health Department over amount was deposited with the Auditor's Office.

The Auditor's Office established a quarterly cash count schedule to perform surprise cash counts of funds held by County offices. There were 68 change funds totaling \$71,140 and nine petty cash funds totaling \$64,900 that were approved by Commissioners Court as of December 31, 2014. During the review period, the Commissioners Court authorized a \$100 increase to the change fund held by the Justice of the Peace, Precinct 6 and established a new \$100 change fund at the Domestic Relations Office. Furthermore, 38 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,

A large rectangular area of the document is redacted with a solid grey fill. There are faint blue handwritten marks, possibly initials, visible at the top right and bottom left corners of the redacted area.

S. Renee Tidwell, CPA  
County Auditor

*Distribution:* Veerinder Taneja, Director Public Health  
Ron Wright, Tax Assessor - Collector