



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#122063

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DATE: 03/01/2016

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF CASH COUNTS FOR THE THREE MONTHS ENDING DECEMBER 31, 2015**

***** 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 (3) months ending December 31, 2015.

BACKGROUND:

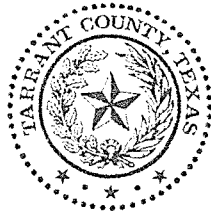
In accordance with Local Government Code, Sections 115.003 and 130.902, the Auditor's Office conducted forty-two (42) surprise cash counts totaling \$1,657,701.00 for the three (3) months ending December 31, 2015.

FISCAL IMPACT:

There is no fiscal impact associated with this item.

SUBMITTED BY: County 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

February 19, 2016

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

Re: Auditor's Report – Cash Counts for the Three Months Ending December 31, 2015

In accordance with Local Government Code, Sections 115.003 and 130.902, the Auditor's Office conducted 42 surprise cash counts totaling \$1,657,701 for the three months ending December 31, 2015 as follows:

Fund	Counts	Total
Change Fund and Remittance	22	1,024,352
Petty Cash Fund	2	20,000
Cash and Remittance	18	613,349
Total Surprise Counts	42	\$1,657,701

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

Description	Over / (Short)
Sheriff's Inmate Trust Fund (Counterfeit bill collected 09/17/08)	(100.00)
Sheriff's Inmate Trust Fund (Bank deposit correction on 12/26/13)	100.00
Sheriff's Inmate Trust Fund (Counterfeit bill collected 09/22/15)	(20.00)
Tax Office – Northeast Sub-Courthouse	0.45
Tax Office – Southlake Sub-Courthouse	0.70
Net Over / (Short)	(18.85)

The Tax Office differences were recorded to their Over/(Short) general ledger account. The Sheriff's Inmate Trust Fund shortages due to counterfeit bills are still pending.

The Auditor's Office established a quarterly cash count schedule to perform surprise cash counts of funds held by County offices. There were 64 change funds totaling \$71,120 and eight petty cash funds totaling \$57,400 that were approved by Commissioners Court as of December 31, 2015. Furthermore, 36 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. Renee Tidwell, CPA
County Auditor

Distribution: Dee Anderson, Sheriff
Ron Wright, Tax Assessor - Collector