



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#123656

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DATE: 10/04/2016

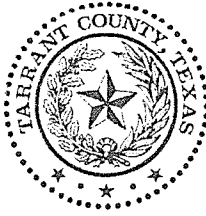
SUBJECT: **ACTION CONCERNING AUDITOR'S REPORT – ACCESS TO CASH AND COUNTY PROPERTY, JUSTICE OF THE PEACE, PRECINCT 6**

No further information is available at this time.

SUBMITTED BY: Administrator's Office

PREPARED BY: Maegan P. South

APPROVED BY:



TARRANT COUNTY

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September 30, 2016

The Honorable Gary Ritchie, Justice of the Peace, Precinct 6
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Access to Cash and County Property

In accordance with Local Government Code 115.0035, staff from the Auditor's Office came to your office on September 23, 2016 for an unannounced cash count of receipts collected by your office. Although the auditors were granted access to the cash tills, they were denied access to the safe. This is a County-owned safe on County property. We discussed this issue with the Criminal District Attorney's Office. According to the Criminal District Attorney's Office, you were advised that you *must* grant the Auditor's Office access to the safe located in your office. Local Government Code 112.06, General Oversight Authority of County Auditor states:

- a) *The county auditor has general oversight of the books and records of a county, district, or state officer authorized or required by law to receive or collect money or other property that is intended for the use of the county or that belongs to the county. (Emphasis added)*
- b) *The county auditor shall see to the strict enforcement of the law governing county finances.*

On September 29, 2016, the Audit Manager and an internal auditor returned to your office requesting access to the safe. Again, the auditors were denied access. The Audit Manager stated she understood that the Criminal District Attorney's Office had advised you that the Auditor's Office must have access to the safe since it is County property. You specifically told the auditors that you had not spoken to anyone from the Criminal District Attorney's Office.

As the Auditor's Office has communicated to you and your staff, particularly the court manager, on multiple occasions, I am concerned about your ability to ensure that all County money collected by your office has been properly accounted for and deposited. Most recently, these concerns were communicated to you in an audit report received and filed with the Commissioners Court on June 16, 2015. Specifically:


- Money is not deposited into your bank account every business day. While in your office on Friday, September 23, we observed a deposit slip prepared by the Court Manager dated September 22 in the amount of \$2,577. This amount consisted of \$1,183 in cash. Since you did not allow access to the safe, we could not account for these funds at the time of the cash count. Therefore, we monitored your bank account and observed that the deposit was recorded by the bank on September 27.

Looking further, we observed that receipts totaling \$10,086.50 were recorded in Odyssey on September 19 but have not been deposited into your bank account as of the date of this report. This amount includes \$5,888.10 in cash. We could not account for these funds.

- Money collected by your office was not remitted to the Auditor's Office within the timeframe specified by statute. During the period of January 1 through August 30, 2016, 32 of the 35 deposits made with the Auditor's Office did not comply with Local Government Code. Local Government Code 113.022, Time for Making Deposits, states that "*A county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received.*"

I recognize that you, as an elected official, have discretionary authority regarding the daily operations of your office. However, statutes clearly describe a county officer's responsibilities regarding the County's property, including cash. Due to your negligence to provide accountability over County funds and disregard of the statutes, the Auditor's Office will continue to monitor financial transactions and activities performed by your office. We will also continue to document our findings in an audit report.

Sincerely,



S. Renee Tidwell, CPA
County Auditor

Audit Team: Kim Trussell, Audit Manager
Angela Tran-Le, Internal Auditor

Distribution: Sharen Wilson, Criminal District Attorney
Vince Cruz, Chief Civil Section, Criminal District Attorney's Office