



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#130754

PAGE 1 OF 3

DATE: 08/06/2019

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE CASH COUNT OF THE TARRANT COUNTY LAW LIBRARY**

***** CONSENT AGENDA *****

COMMISSIONERS COURT ACTION REQUESTED:

It is requested that the Commissioners Court receive and file the Auditor's Report of the Cash Count of the Tarrant County Law Library.

BACKGROUND:

In accordance with the Local Government Code, the Auditor's Office conducted a surprise cash count of the Tarrant County Law Library on June 17, 2019.

The objective of the review was to determine the following:

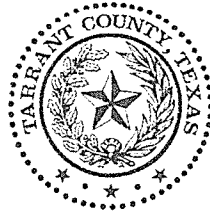
1. Change funds and remittances were accurately recorded and properly reconciled to the respective accounts;
2. Change funds were used only to make change in connection with collections payable to the County and were not used to make loans, advances, or to cash checks or warrants of any kind; and
3. Physical safeguards were in place to protect County funds.

FISCAL IMPACT:

There is no direct 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
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S. RENEE TIDWELL, CPA
COUNTY AUDITOR
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CRAIG MAXWELL
FIRST ASSISTANT COUNTY AUDITOR
cmaxwell@tarrantcounty.com

July 18, 2019

Mr. G.K. Maenius, County Administrator
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas


Re: Auditor's Report – Cash Count of the Tarrant County Law Library

In accordance with the Local Government Code, the Auditor's Office conducted a surprise cash count of the Tarrant County Law Library on June 17, 2019. The objective of our review was to determine whether: 1) Change funds and remittances were accurately recorded and properly reconciled to the respective accounts; 2) 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; and 3) Physical safeguards were in place to protect County funds.

Our count resulted in a cash overage totaling \$55. The overage was from unwanted pennies abandoned by customers and coins and cash that had not been removed from the photocopiers for some unknown time. We informed the Law Library staff that Local Government Code states that all funds, including overages, be deposited within 5 business days after receipt of the funds. The funds were deposited the next day.

We appreciate the cooperation of the Law Library staff during our review. If you have any questions concerning this report, please do not hesitate to call.

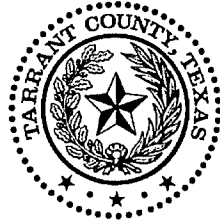
Sincerely,


S. Renee Tidwell, CPA
County Auditor

Attachment: Management's response

Distribution: Jay Singleton, Assistant County Administrator
Peggy Martindale, Assistant Director, Law Library

Audit Team: Kim Trussell, Audit Manager
Brandy Greene, Senior Auditor
Kara Hoekstra, Senior Auditor



TARRANT COUNTY MEMORANDUM

To: Renee Tidwell, County Auditor [REDACTED]

From: G.K. Maenius, County Administrator [REDACTED]

Date: July 30, 2019

Subject: Auditor's Report – Cash Count of the Tarrant County Law Library

Thank you for assisting us in the transition of the Law Library management. We have reviewed your report and appreciate you discussing the deposit requirements with the Law Library staff. We will share it with the new Law Librarian when the position is filled.

We look forward to working with the County Auditor's Office while going through this transition and we are open to any assistance and suggestions.