



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#132675

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DATE: 04/28/2020

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE CASH COUNTS OF THE TARRANT COUNTY CLERK LOCATIONS**

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

COMMISSIONERS COURT ACTION REQUESTED:

It is requested that the Commissioners Court receive and file the Auditor's Report of the Cash Counts of the Tarrant County Clerk locations.

BACKGROUND:

In accordance with Local Government Code, the Auditor's Office conducted surprise cash counts at all nine Tarrant County Clerk locations during January 28 through February 6, 2020. The objective of the review was to determine whether cash and other remittances reconciled at the time of the counts and safeguards were in place to protect County assets.

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
817/884-1205
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COUNTY AUDITOR
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VINCE CRUZ JR.
FIRST ASSISTANT COUNTY AUDITOR
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March 11, 2020

The Honorable Mary Louise Nicholson, County Clerk
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Cash Counts of the County Clerk Offices

SUMMARY

In accordance with the Local Government Code, the Auditor's Office conducted surprise cash counts at all 9 County Clerk Offices from January 28, 2020 through February 6, 2020.

The objectives of our review was to determine whether:

- Change funds and remittances were accurately recorded and properly reconciled to the respective accounts;
- 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
- Physical safeguards were in place to protect County assets.

During our counts, we observed a \$200 variance between the total change funds on hand and what was approved by Commissioners Court and checks issued by the Auditor's Office. We originally identified this difference during our surprise cash counts conducted during Fiscal Year 2019. According to County staff, the shortage was reported to the Auditor's Office sometime in Fiscal Year 2015. Due to the length of time that has passed and change in staff, we have not been able to find any record or resolution of this shortage. As a result, we recommend the County Clerk staff reconcile all cash on hand, including change funds to funds approved by Commissioners Court. If necessary, seek approval from the Commissioners Court to replenish the overall change fund by \$200 using the errors and omissions fund.

We have discussed this observation and less significant items identified with County Clerk staff. Attached is management's written response.

CLOSING REMARKS

We appreciate the cooperation of the County Clerk and her 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: Clinton A. Ludwig, Chief Deputy
James Knowles, County Clerk Accounting Trust Manager



Tarrant County 1895 Courthouse

Mary Louise Nicholson, County Clerk
Recording life's events since 2011

100 W. Weatherford, Rm.130
Fort Worth Texas 76196-0401

Date: 20 April 2020

From: Mary Louise Nicholson, County Clerk

To: Renee Tidwell, County Auditor

Subject: Response to Auditor's Report – Cash Counts of the County Clerk Offices

My office agrees with the Auditor's findings and recommendations. Once the audit is filed we will work towards reconciling the cash count. I greatly appreciate the diligence and cooperation of the County Auditor's staff during this audit.

[REDACTED]

Mary Louise Nicholson
Tarrant County Clerk