



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#136907

PAGE 1 OF 4

DATE: 11/23/2021

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE TAX OFFICE
DIRECTOR OF MOTOR VEHICLE EXIT REVIEW**

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

COMMISSIONERS COURT ACTION REQUESTED:

It is requested that the Commissioners Court receive and file the Auditor's Report of the Tax Office Director of Motor Vehicle Exit Review.

BACKGROUND:

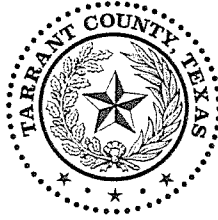
The Director of Motor Vehicle left County employment on October 28, 2021. The Auditor's Office conducted limited procedures to provide accountability for the transfer of authority to the incoming Director of Motor Vehicle.

FISCAL IMPACT:

There is no fiscal impact associated with this item.

SUBMITTED BY: County Auditor

PREPARED BY: S. Renee Tidwell
APPROVED BY:



TARRANT COUNTY

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100 E. WEATHERFORD
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November 4, 2021

The Honorable Wendy Burgess, Tarrant County Tax Assessor-Collector
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas


Re: Auditor's Report – Tax Assessor-Collector's Office, Director of Motor Vehicle Exit Review

We conducted limited procedures to provide accountability for the transfer of authority to the *incoming* Director of Motor Vehicle. The *outgoing* Director's last day with the County was October 28, 2021. As of the date of our report, a replacement for the position has not been determined.

Exhibit A describes the scope of our work. Based on the results of our testing, the transfer of authority appears to be complete. Since our review was limited in nature, we do not opine on the Tax Assessor-Collector's Office financial statements and internal control structure.

We appreciate the cooperation of the Honorable Wendy Burgess and her staff during our review.

Sincerely,


S. Renee Tidwell, CPA
County Auditor

Attachment: Exhibit A
Management's response

Audit Team: Kim Trussell, Audit Manager
Brandy R. Greene, Senior Internal Auditor

Exhibit A

Scope and Methodology Tax Assessor-Collector's Office, Director of Motor Vehicle Exit Review October 28, 2021

- 1) Obtained the bank signature card to confirm that the Director did not have the authority to sign checks for disbursement.
- 2) Confirmed that the Director did not have the authority to sign for the Accounts Payable signature list and ReadSoft authorizations.
- 3) Verified that the *outgoing* Director's security authorizations were deactivated for the various County computer systems and applications.
- 4) Verified that the *outgoing* Director surrendered office keys, building access card, employee identification badge, and a County-owned laptop.
- 5) Determined whether any memberships were paid for the *outgoing* Director and were transferrable to the *incoming* Director as required by policy.



TARRANT COUNTY TAX OFFICE

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In God We Trust

WENDY BURGESS
Tax Assessor-Collector

November 8, 2021

Rene Tidwell, County Auditor
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Subject: Response to Auditor's Report – Exit Review for the Director of Motor Vehicle

The Tax Office acknowledges the need to review post-employment procedures when key management employees terminate.

The Tax Office agrees with the scope of work in the Auditor's report as well as the dialogue & exchange of data during the review.

We believe the results of this audit confirm that the transfer of authority and cut-off are complete.

As of today, the Director of Motor Vehicle position has not been filled. Applications are being accepted and interviews will be scheduled. In the meantime, we have shifted duties and responsibilities to ensure all obligations are fulfilled.

We value and appreciate the thorough work and relationship we enjoy with the Auditor's Office

Should you have any questions, please contact me or my Chief of Staff, Tom Spencer.



Tom Spencer
Chief of Staff for
Wendy Burgess, PCC, CTOP, PCAC, CSTA
Tarrant County Tax Assessor-Collector