



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#137270

PAGE 1 OF 3

DATE: 01/18/2022

**SUBJECT: RECEIVE AND FILE THE AUDITOR'S REPORT OF THE CASH  
COUNT PERFORMED AT JUVENILE SERVICES**

**COMMISSIONERS COURT ACTION REQUESTED**

It is requested that the Commissioners Court receive and file the Auditor's Report of the Cash Count performed at Juvenile Services.

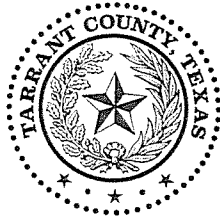
**BACKGROUND**

In accordance with Local Government Code, the Auditor's Office conducted a surprise cash count at Juvenile Services. The objective of the review was to determine whether 1) cash and other remittances reconciled at the time of the count, and 2) safeguards were in place to protect County Assets, including gift cards.

**FISCAL IMPACT**

There is no fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	Kim Trussell Renee Tidwell
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**TARRANT COUNTY**  
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FIRST ASSISTANT COUNTY AUDITOR  
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December 22, 2021

Mr. Bennie Medlin, Director, Juvenile Services  
The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

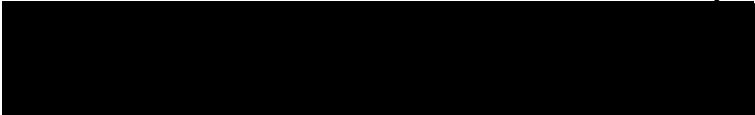
Re: Auditor's Report – Cash Count of Juvenile Services

A petty cash fund in the amount of \$1,000 was approved by Commissioners Court on September 28, 2021 for the Juvenile Services Department. In accordance with Local Government Code, the Auditor's Office conducted a surprise cash count on December 13, 2021.

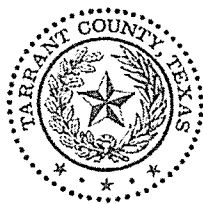
The objective of our review was to determine whether 1) cash and other remittances reconciled at the time of the count, and 2) safeguards were in place to protect County assets, including gift cards. The petty cash fund reconciled at the time of our count. However, we observed that controls over gift cards were not adequate. Though the gift cards were properly secured, details related to the distribution of the gift cards was not fully documented. The Auditor's Office recommends that procedures are documented requiring the accountability and distribution of gift cards. In addition to an inventory listing of the various types of gift cards, the list should include the purpose and date of the distribution of the gift card, the amount, the recipient's name, and the recipient's signature upon receipt of the gift card.

We appreciate the cooperation of the Juvenile Services 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



## TARRANT COUNTY JUVENILE SERVICES

BENNIE MEDLIN  
Director

RON LEWIS  
Deputy Director

To: Renee Tidwell, Count Auditor  
From: Bennie Me [REDACTED] Juvenile Services  
Date: January 5, 2022  
Subj; Response to Auditor's Report – Cash Count of Juvenile Services

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Please receive this as my formal response to the Auditor's Report – Cash Count of Juvenile Services dated December 22, 2021. On December 13, 2021 the Auditor's Office conducted a surprise audit of the Juvenile Services Petty Cash Fund to determine whether 1) cash and other remittances reconciled at the time of the count, and 2) safeguards were in place to protect County assets, including gift cards.

The audit report identified that the Petty Cash Fund reconciled at the time of your count, but controls over gift cards were not adequate. The report noted that although the gift cards were properly secured, details related to the distribution of the gift cards were not fully documented. The report recommended that procedures are documented requiring the accountability and distribution of gift cards. Specifically, that an inventory listing of the various types of gift cards, purpose for the card, date of distribution, amount distributed, recipient's name, and the recipient's signature upon receipt of the gift card.

We concur with the Auditor's findings and will adjust in our petty cash procedures to ensure there is documentation showing an inventory listing of the various types of gift cards, purpose for the card, date of the distribution, amount distributed, recipient's name, and the recipient's signature upon receipt of the gift card.

Although we have reasonable controls in place to manage and account for petty cash funds, we know there is always room for improvement and welcome the assistance provided by the Auditor's Office.

Please let me know if you have any questions or require additional information.