



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#138070

PAGE 1 OF 3

DATE: 05/10/2022

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE CASH
COUNTS PERFORMED AT THE TAX OFFICE 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 performed at the Tax Office locations.

BACKGROUND

In accordance with Local Government Code, the Auditor's Office conducted surprise cash counts at all eight (8) Tarrant County Tax Office locations on March 31, 2022. The objective of the review was to determine whether cash and other remittances reconciled at the time of the county, change funds were only used to make change in connection with collections, and safeguards were in place to protect County assets.

FISCAL IMPACT

There is no fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	Kim Trussell S. Renee Tidwell
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TARRANT COUNTY
TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506
100 E. WEATHERFORD
FORT WORTH, TEXAS 76196-0103
817/884-1205
Fax 817/884-1104

S. RENEE TIDWELL, CPA
COUNTY AUDITOR
rtidwell@tarrantcounty.com

KIM BUCHANAN, CPA
FIRST ASSISTANT COUNTY AUDITOR
kmbuchanan@tarrantcounty.com

April 18, 2022

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

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


In accordance with Local Government Code, the Auditor's Office conducted surprise cash counts at all eight Tarrant County Tax Office locations on March 31, 2022. The objectives of our review were 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 funds.

Of the eight Tax Office locations, three locations had immaterial differences of \$10 or less that will be recorded to their Over/(Short) general ledger account. A fourth location was short \$100 because the clerk miscounted a cash receipt. Per the Tax Office Money Handling Policy, the shortage was paid by the clerk and deposited on April 1, 2022.

We appreciate the cooperation of the Tax Office 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

Distribution: Thomas Spencer, Tax Office Chief of Staff



TARRANT COUNTY TAX OFFICE

100 E. Weatherford, Room 105 • Fort Worth, Texas 76196-0301 • 817-884-1100
taxoffice@tarrantcounty.com
In God We Trust

WENDY BURGESS
Tax Assessor-Collector

April 20, 2022

Rene Tidwell, County Auditor
The Honorable District Judges
The Honorable Commissioner's Court
Tarrant County, Texas

Subject: Response to Auditor's Report – Cash Counts of Tarrant County Tax Offices

Tarrant County Auditors conducted surprise cash counts at all eight Tarrant County Tax Office locations on March 31, 2022

I am pleased that all eight locations passed the stated objects regards physical and logical security of funds.

We acknowledge the shortages that were identified and that they were recorded and handled according to rules & procedures. It is an ongoing effort in the Tax Office to eliminate shortages as well as overages. We monitor all results that do not balance with control documents. Mentoring, training and additional oversight are tools that we use to improve performance.

Taken as a whole, the fine results are the result of the hard work & dedication of each staff member, appropriate supervision, and the policies and procedures that define the process.

Our success is shared with the ongoing effort of Tarrant County Auditors.

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


Wendy Burgess, PCC, CTOP, PCAC, CSTA
Tarrant County Tax Assessor-Collector