



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#142460

PAGE 1 OF 5

DATE: 01/23/2024

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE
REGISTRY OF THE COURT ACCOUNTS HELD BY THE COUNTY
CLERK AS OF SEPTEMBER 30, 2023**

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

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report of the Registry of the Court Accounts held by the County Clerk as of September 30, 2023.

BACKGROUND

In accordance with the Local Government Code 117.123, the Auditor's Office performed an audit of the registry funds held by the County Clerk as of September 30, 2023. The objective of the audit was to determine whether the registry account balances shown on the attached financial statements were materially correct. The Auditor's Office also determined whether collateral held jointly by the County Clerk and the depository was adequate.

FISCAL IMPACT

There is no fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY:	Kim Trussell
		APPROVED BY:	Kimberly Buchanan

Kimberly M. Buchanan, CPA
Tarrant County Auditor

Linda R. Castillo
First Assistant County Auditor



Office of the Tarrant County Auditor
100 E. Weatherford, Room 506
Fort Worth, Texas 76196-0103

Phone (817) 884-1205
Fax (817) 884-1104

December 20, 2023

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

Re: Auditor's Report – County Clerk, FY2023 Review of Registry of the Court Accounts


As required by Local Government Code, we performed an audit of the registry funds held by the County Clerk as of September 30, 2023. The objective of our audit was to determine whether the registry account balances shown on the attached financial statements were materially correct. We also determined whether collateral held jointly by the County Clerk and the depository was adequate. In our opinion, the County Clerk's registry account balances shown on the attached financial statements are presented fairly, in all material respects.

We observed closed cases with small balances that appear to be abandoned and should be escheated in accordance with the Texas Property Code. County Clerk staff is currently working through the closed cases to determine the appropriate disposition of the account balances. No additional recommendation is required at this time. We also communicated other less significant matters identified during our review.

During fiscal year 2023, the County Clerk's Office presented 2,517 checks totaling \$16,288,333.63 for the auditor's review, approval, and countersignature in accordance with Local Government Code. Of the 2,517 checks, 15 checks totaling \$28,613.48 were rejected for reasons including an incorrect payee or incorrect case fee. The County Clerk's Office voided and reissued all 15 checks.

We appreciate the cooperation of the County Clerk's staff during this audit. If you have any questions, please do not hesitate to call.

Sincerely,


Kimberly M Buchanan, CPA
Tarrant County Auditor

Attachments: Statement of Assets and Liabilities
Statement of Changes in Assets and Liabilities
Management's response

Distribution: Bartosz Lesniewicz, Chief Deputy
James Knowles, Accounting Trust Manager

**TARRANT COUNTY, TEXAS
COUNTY CLERK
REGISTRY OF THE COURT ACCOUNTS**

Statement of Assets and Liabilities
September 30, 2023

Assets		
Cash in bank (deposits)		\$ 11,199,541
Certificate of deposits, including accrued interest		<u>20,892,604</u>
Total Assets		<u>\$ 32,092,145</u>
Liabilities		
Due to beneficiaries		<u>\$ 32,092,145</u>
Total Liabilities		<u>\$ 32,092,145</u>

**TARRANT COUNTY, TEXAS
COUNTY CLERK
REGISTRY OF THE COURT ACCOUNTS**

Statement of Changes in Assets and Liabilities
Fiscal Year Ending September 30, 2023

	Uninvested	Invested	Total
Beginning Balance – September 30, 2022	\$ 10,751,561	\$ 20,068,401	\$ 30,819,963
Deposits	19,065,987	-	19,065,987
Interest Earned	-	368,184	368,184
Transfer from Invested to Uninvested	5,517,125	(5,517,125)	-
Transfer from Uninvested to Invested	(5,973,143)	5,973,143	-
Disbursements	(18,161,989)		(18,161,989)
Ending Balance – September 30, 2023	<u>\$ 11,199,541</u>	<u>\$20,892,604</u>	<u>\$ 32,092,145</u>



Tarrant County 1895 Courthouse

Mary Louise Nicholson, County Clerk

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

Date: January 5, 2024

From: Mary Louise Nicholson, County Clerk

To: Kimberly M Buchanan, County Auditor

Cc: The Honorable District Judges
The Honorable Commissioners Court, Tarrant County, Texas

RE: Auditor's Report – County Clerk, FY23 Review of Registry of the Court Accounts

I would like to thank the Auditor's office for their detailed approach and professionalism displayed during the FY23 Review of Registry of the Courts Accounts audit. I recognize the importance of collaborating with the Auditor's office to ensure the accurate accounting and safeguarding of the courts' funds and records. I appreciate the recommendations and findings from the auditors, showing that the County Clerk's registry account balances were presented accurately and fairly.

My team will continue to work through the closed cases to determine the appropriate disposition of those account balances.

Sincerely,

Mary Louise Nicholson
County Clerk

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JAN 08 2024
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