



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#142638

PAGE 1 OF 5

DATE: 02/21/2024

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE  
REGISTRY OF THE COURT ACCOUNTS HELD BY THE DISTRICT  
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 District Clerk as of September 30, 2023.

**BACKGROUND**

As required by Local Government Code, the Auditor's Office performed an audit of the registry funds held by the District Clerk as of September 30, 2023. The objectives of the audit were 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 District Clerk and the depository was adequate.

**FISCAL IMPACT**

There is no fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	Kim D. Trussell Kimberly M. Buchanan
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**Kimberly M. Buchanan, CPA**  
Tarrant County Auditor



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

**Linda R. Castillo**  
First Assistant County Auditor

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

February 1, 2024

The Honorable Thomas Wilder, District Clerk  
The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

RE: Auditor's Report – District Clerk, FY2023 Review of Registry of the Court Accounts


### **SUMMARY**

As required by Local Government Code, the Auditor's Office performed an audit of the registry funds held by the District Clerk as of September 30, 2023. The objectives of the audit were to determine whether 1) the registry account balances shown on the attached financial statements were materially correct, and 2) collateral held jointly by the District Clerk and the depository was adequate. In our opinion, the District Clerk's registry account balances were presented fairly, in all material respects, and collateral was adequate.

During fiscal year 2023, the District Clerk's Office presented 2,099 checks totaling \$16,835,543.28 for the auditor's review and approval. The auditor approved and countersigned checks totaling \$16,832,584.12. Of the 2,099 checks presented to the Auditor's Office, two checks totaling \$2,959.16 related to one case were rejected due to an incorrect amount and payee. The District Clerk's Office voided and reissued both checks.

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

Sincerely,

  
Kimberly M Buchanan, CPA  
County Auditor

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

*Distribution:* Doug Gowin, Operations Manager  
Jessica Gray, Registry Fund Manager

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

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

<b>Assets</b>		
Cash (deposits)		\$ 3,832,085
Certificates of deposits, including accrued interest		<u>25,497,138</u>
	Total Assets	<u>\$ 29,329,223</u>
<b>Liabilities</b>		
Due to beneficiaries		<u>\$ 29,329,223</u>
	Total Liabilities	<u>\$ 29,329,223</u>

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

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

	<b>Uninvested</b>	<b>Invested</b>	<b>Total</b>
Beginning Balance – September 30, 2022	\$ 3,035,213	\$ 23,099,145	\$ 26,134,357
Deposits	19,504,976		19,504,976
Interest earned		674,798	674,798
Transfer from Invested to Uninvested	16,785,076	(16,785,076)	-
Transfer from Uninvested to Invested	(18,508,271)	18,508,271	-
Disbursements	(16,984,909)		(16,984,909)
Ending Balance - September 30, 2023	<u>\$ 3,832,085</u>	<u>\$ 25,497,138</u>	<u>\$ 29,329,223</u>



## TARRANT COUNTY

**THOMAS A. WILDER**  
DISTRICT CLERK

February 1, 2024

Kimberly Buchanan  
County Auditor  
100 E. Weatherford St.  
Fort Worth, TX 76196

**HAND DELIVERED**

**RE: Auditor's Report - District Clerk, Review of Registry of the Court Accounts**

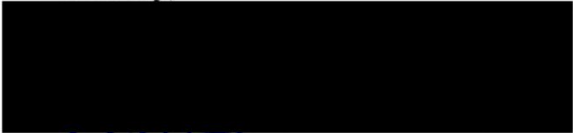
Dear Ms. Buchanan:

I would like to express my appreciation for your prompt and thorough review of the Registry of the Court Accounts for FY2023. I agree with your findings, and I am pleased that the review was conducted with minimal impact on my staff.

I am pleased to see that the number of rejected checks continues to decline compared to last year's audit and no loss of funds.

Your audit team, working together with my Accounting staff is to be commended for a job well done.

Sincerely,

  
Thomas A. Wilder  
Tarrant County District Clerk