



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#143035

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DATE: 05/07/2024

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE CASH
AND OTHER ASSET CONTROLS REVIEW FOR THE
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

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

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report of the Cash and Other Asset Controls Review for the Community Supervision and Corrections Department.

BACKGROUND

In accordance with the Local Government Code, the Auditor's Office performed a surprise cash count and controls review at all Community Supervision and Corrections Department locations on December 12 and 13, 2023. The objectives of our review were to determine whether (1) Cash and other remittances were accurately recorded and properly reconciled to the respective accounts, and (2) adequate controls were in place to prevent potential fraud and abuse of county funds.

No overages/shortages were identified during the count and controls to safeguard county assets were adequate.

Since no exceptions were noted, management elected not to provide a written response.

FISCAL IMPACT

There is no fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	Julie Hillhouse Kimberly M. Buchanan
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Kimberly M. Buchanan, CPA
Tarrant County Auditor



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March 28, 2024

Cobi Tittle, Community Supervision and Corrections, Director
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Cash and Other Asset Controls Review, Community Supervision and Corrections Department

In accordance with Local Government Code, the Auditor's Office conducted surprise cash counts at all Community Supervision and Corrections locations on December 12 and 13, 2023.


The objectives of our review were to determine whether:

- Cash and other remittances were accurately recorded and properly reconciled to the respective accounts, and
- Adequate controls were in place to prevent potential fraud and abuse of county funds.

No overages/shortages were identified during the count and controls to safeguard county assets were adequate.

We appreciate the cooperation of your staff during the review. If you have any questions, please do not hesitate to call.

Sincerely,


Kimberly M Buchanan, CPA
Tarrant County Auditor

Attachment: Management's response

Distribution: Matthew Weaver, Manager of Administrative Services