COMMISSIONERS COURT COMMUNICATION

COURT ORDER NUMBER 144813

DATE: 3/11/2025

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE EXIT REVIEW OF THE TAX ASSESSOR-COLLECTOR**

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

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report for the Exit Review of the Tax Assessor-Collector.

BACKGROUND

On December 31, 2024, Wendy Burgess's term expired as the Tax Assessor-Collector. Her successor, the Honorable Rick D. Barnes, assumed office on January 1, 2025. The Auditor's Office conducted selected procedures to provide accountability for the transfer of authority to the incoming Tax Assessor-Collector. Since our review was limited in scope, we do not opine on the Tax Assessor-Collector's overall internal control structure. Our procedures primarily included verification of cash and other receipts, fiduciary fund balances, assigned County assets, and the removal of the outgoing officeholder's access to County systems. Exhibit A describes the scope of our work in further detail.

FISCAL IMPACT

There is no fiscal impact associated with this action.

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

Kimberly M. Buchanan, CPA
Tarrant County Auditor

Linda R. Castillo
First Assistant County Auditor

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February 12, 2025

The Honorable Rick D. Barnes, Tax Assessor-Collector
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Exit Review for the Tax Assessor-Collector

On December 31, 2024, Wendy Burgess's term expired as the Tax Assessor-Collector. Her successor, the Honorable Rick D. Barnes, assumed office on January 1, 2025. The Auditor's Office conducted selected procedures to provide accountability for the transfer of authority to the incoming Tax Assessor-Collector. Since our review was limited in scope, we do not opine on the Tax Assessor-Collector's overall internal control structure. Our procedures primarily included verification of cash and other receipts, fiduciary fund balances, assigned County assets, and the removal of the outgoing officeholder's access to County systems. Exhibit A describes the scope of our work in further detail. Based on the results of our testing, the transfer of authority appears complete.

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

Sincerely,

[redacted]

Kimberly M. Buchanan, CPA
County Auditor

Attachment: Exhibit A
Management's response

Exhibit A

Scope and Methodology

Tax Assessor-Collector
January 2, 2025

1) Performed cash counts of change funds in the custody of the Tax Assessor-Collector as of January 2, 2025.

2) Determined whether signature stamps and daily deposit slips were used by staff and documented the destruction of these items.

3) Verified proper cutoff for computer-generated and manual *receipts*. Reviewed receipts for sequential issuance and unusual items.

4) Verified proper cutoff for computer-generated and manual *disbursements*. Reviewed computer-generated reports for sequential issuance and unusual items.

5) Verified removal of the *prior* elected official's signature authority and name from all bank reports and the addition of the *incoming* elected official. Also, obtained the new bank signature cards.

6) Obtained documentation to support the removal and addition of authorized signers for the Accounts Payable signature list and ReadSoft authorizations.

7) Verified that the *prior* official's security authorizations were deactivated and the *incoming* official's security authorizations were activated for the various County computer systems and applications and the Tax Office online banking.

8) Verified the *prior* Tax Assessor-Collector surrendered office keys, building access card, employee identification badge, and other assigned assets.

9) Determined whether training fees or membership dues were paid from the County's general fund and whether any reimbursement from the *outgoing* official was required per County policy.

10) Determined whether parking facility access was granted and payroll deductions were assessed correctly.

11) Obtained a copy of the incoming Tax Assessor-Collector Official Oath and Bond per Texas Constitution, Article XVI, §1(a) and the Tax Code 6.28.

12) Verified the completion of Tax Office deputations.

TARRANT COUNTY TAX OFFICE

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In God We Trust

RICK D. BARNES
Tax Assessor-Collector

February 13, 2025

Kimberly M Buchanan, County Auditor
The Honorable District Judges
The Honorable Commissioner's Court
Tarrant County, Texas

Subject: Response to Auditor's Report – Exit Review for the Tax Assessor-Collector

The Tax Office appreciates the Auditors continuing oversight of our operations; specifically, the transfer of authority to the incoming Tax Assessor- Collector.

The reviews identified in the subject report were beneficial in confirming that important transition tasks were complete and accurate.

We value and appreciate our strong relationship with the Auditors Office.

Should you have any questions, please contact me or my Chief of Staff, Andy Nguyen.

[redacted]

Rick D. Barnes
Tax Assessor-Collector