



**TARRANT COUNTY
COMMISSIONERS COURT COMMUNICATION**

Court Date: January 13, 2026

Court Order #: -146511

Page: 1 of 5

Department: Auditor

Prepared By: Rebecca Powell

Approved By: Kimberly Buchanan

SUBJECT:

Receive and File the Auditor's Report for the Review of Registry of the Court Accounts Held by the County Clerk as of September 30, 2025

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

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report for the Review of Registry of the Court Accounts held by the County Clerk as of September 30, 2025.

BACKGROUND

As required by Local Government Code, the Auditor's Office performed an audit of the registry funds held by the County Clerk as of September 30, 2025. 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 County Clerk and the depository was adequate.

FISCAL IMPACT

There is no fiscal impact.

Attachments

[Auditor's Report - County Clerk, FY2025 Review of Registry of the Court Accounts.pdf](#)

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 14, 2025

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


Re: Auditor's Report – County Clerk, FY2025 Review of Registry of the Court Accounts

As required by Local Government Code, the Auditor's Office performed an audit of the registry funds held by the County Clerk as of September 30, 2025. 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 County Clerk and the depository was adequate. In our opinion, the County Clerk's registry account balances, as shown on the attached financial statements, were materially correct and collateral was adequate.

During fiscal year 2025, the County Clerk presented 3,412 trust disbursements, totaling \$12,619,075, to the Auditor's Office for approval and countersignature. Twelve cases involving 18 checks, totaling \$42,050, were rejected due to reasons such as an incorrect amount or payee name, or the 30-day waiting period had not expired. All 18 checks were voided and reissued.

We appreciate the cooperation of the County Clerk's staff during the 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: Daniel Alford, Chief Deputy, County Clerk
James Knowles, Accounting Trust Manager, County Clerk

Statement of Assets and Liabilities
Fiscal Year Ending September 30, 2025

Assets

Cash (deposits)	
Fiduciary (Custodial Fund)	\$15,842,874
Non-Fiduciary (General Fund)	2,295,710
Certificates of deposits, including interest	<u>22,601,177</u>
Total Assets	<u>\$40,739,761</u>

Liabilities

Due to Beneficiaries	
Fiduciary (Custodial Fund)	\$38,444,051
Non-Fiduciary (General Fund)	<u>2,295,710</u>
Total Liabilities	<u>\$40,739,761</u>

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

Statement of Changes in Assets and Liabilities
Fiscal Year Ending September 30, 2025

	Uninvested	Invested	Total
Beginning Balance, September 30, 2024	\$12,708,327	\$19,537,431	\$32,245,758
Deposits, Registry	20,134,670	-	20,134,670
Deposits, Cash Bonds	2,225,996	-	2,225,996
Interest Earned	-	788,990	788,990
Transfer from Invested to Uninvested	4,151,932	(4,151,932)	-
Transfer from Uninvested to Invested	(6,426,687)	6,426,687	-
Disbursements, Registry Accounts	(12,619,075)	-	(12,619,075)
Disbursements, Cash Bonds	(2,036,578)	-	(2,036,578)
Ending Balance, September 30, 2025	<u>\$18,138,585</u>	<u>\$22,601,176</u>	<u>\$40,739,761</u>



Tarrant County 1895 Historic Courthouse

Mary Louise Nicholson, Tarrant County Clerk

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

December 15th, 2025

To: Kimberly Buchanan, Tarrant County Auditor


From: Daniel Alford, Chief Deputy, County Clerk

Re: Auditor's Report- County Clerk, FY2025 Review of Registry of the Court Accounts

I would like to express my sincere appreciation to the Auditor's Office for their meticulous approach and professionalism demonstrated during the recent review of the Registry of the Court Accounts.

We truly appreciate the thorough and professional review done by the Auditor's Office on the Registry of the Court Accounts. Your efforts help us maintain high standards and ensure accuracy in our accounting and protection of public funds and records.

Respectfully,


Daniel Alford
Chief Deputy, County Clerk