



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#140473

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DATE: 03/14/2023

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE CASH
COUNTS FOR THE PUBLIC HEALTH OFFICES**

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

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report of the Cash Counts for the Public Health Offices.

BACKGROUND

In accordance with Local Government Code, the Auditor's Office conducted surprise cash counts at all Tarrant County Public Health locations between February 8-14, 2023. The objectives of the review were to determine whether 1) change funds and remittances were accurately recorded and properly reconciled to the respective accounts; 2) change funds were used only to make change in connection with collections payable to the County and were not used to make loans, advances, or to cash checks or warrants of any kind; and 3) physical safeguards were in place to protect County funds.

FISCAL IMPACT

There is no fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	Kim D Trussell S. Renee Tidwell
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March 1, 2023

Mr. Vinny Taneja, Director of Public Health
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas


Re: Auditor's Report – Cash Counts, Public Health

In accordance with Local Government Code, the Auditor's Office conducted surprise cash counts at all Tarrant County Public Health locations between February 8-14, 2023. The objectives of the review were to determine whether 1) change funds and remittances were accurately recorded and properly reconciled to the respective accounts; 2) change funds were used only to make change in connection with collections payable to the County and were not used to make loans, advances, or to cash checks or warrants of any kind; and 3) physical safeguards were in place to protect County funds. All change funds held by the Public Health Department were properly accounted for and reconciled.

During our review, we observed that change funds authorized for the Breast and Cervical Cancer Program and the Refugee Clinic were no longer in use. The Breast and Cervical Cancer Program terminated in March 2020. The change fund was secured in a safe located in the Business Office. Services provided by the Refugee Clinic are billed to insurance and, therefore, no cash services are provided. The fund was secured in the clinic's safe. Since the two funds are no longer needed, we recommend that Public Health management return both funds to the Auditor's Office. Management agreed to return the funds to the Auditor's Office.

We appreciate the cooperation of the Public Health management and staff during our review. If you have any questions concerning this report, please do not hesitate to call.

Sincerely,


S. Renée Tidwell, CPA
County Auditor

Attachment: Management's response

Distribution: Cathy Andler, Associate Director, Fiscal Management, Public Health
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