



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#140798

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DATE: 05/02/2023

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE CASH
COUNT AND FINANCIAL CONTROL REVIEW OF THE HISTORIC
PRESERVATION AND ARCHIVES DEPARTMENT**

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report of the Cash Count and Financial Control Review of the Historic Preservation and Archives Department.

BACKGROUND

In accordance with the Local Government Code, the Auditor's Office conducted a surprise cash count and financial control review on March 29, 2023, of the Historic Preservation and Archives Department. The objectives of the review were to determine whether 1) cash and remittances reconciled at the time of our count, and 2) financial controls and safeguards were in place to protect cash.

FISCAL IMPACT

There is no fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	Kim Trussell S. Renee Tidwell
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April 6, 2023

Ms. Jaimi Parker, Historic Preservation and Archives Officer
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Cash Count, Historic Preservation & Archives

In accordance with the Local Government Code, the Auditor's Office conducted a surprise cash count and financial control review on March 29, 2023, of the Historic Preservation & Archives Department. The objectives of the review were to determine whether 1) cash and remittances reconciled at the time of our count, and 2) financial controls and safeguards were in place to protect cash. Although funds collected were adequately secured, we observed the following issues that require management's attention:

1. The department does not have an authorized change fund. During our count, we observed cash totaling \$215.23 secured in a lockbox. According to the Historic Preservation and Archives Officer (Officer), the cash was in the office when she was hired into the position. There are no financial records supporting when the cash was collected or when the services were provided, therefore, making it impossible to reconcile. The cash is currently used to make change to customers.

Recommendations: As recommended during our count, the Officer requested approval for a \$100 change fund. Upon Commissioners Court approval, the Auditor's Office will provide the funds. Upon receipt of the change fund, we also recommend that the \$215.23 be deposited with the Auditor's Office.

2. The department does not issue prenumbered manual receipts. Receipts are created in Microsoft Word and include the customer's name and contact information, total quantity of copies/scans purchased, total payment due and received, and receipt numbers are handwritten on the form. Handwritten receipt numbers do not provide adequate internal controls.

Recommendations: We recommend that the Officer order prenumbered manual receipts in triplicate. The same information that is currently recorded on the Microsoft Word document should be recorded on the manual receipt. The original copy should be given to the payor, one copy should be included with the deposit, and the third copy should remain in the book. Any voided receipts should remain in the book. Funds collected should be reconciled at least weekly. Funds should be deposited with the Auditor's Office at least every five business days after receipt of the funds, as required by statute. The Officer should also document cash handling procedures that includes a daily reconciliation process.

Attached is management's written response to this report. We appreciate the cooperation of the Historic Preservation & Archives staff during our review. Please call me if you have any questions regarding the contents of this report.

Sincerely,



S. Renée Tidwell, CPA
County Auditor

Attachment: Management's response

Distribution: G.K. Maenius, County Administrator

Audit Team: Kim Trussell, Audit Manager
Brandy R. Greene, Senior Internal Auditor



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April 6, 2023

S. Renee Tidwell, CPA
Tarrant County Auditor
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Ms. Tidwell,

I would like to express my sincere appreciation to your Audit team in reviewing the Tarrant County Office of Historic Preservation and Archives and assisting with bringing our auditing practices into compliance. Your team has been knowledgeable, responsive, and easy to work with during this process.

The Office of Historic Preservation and Archives is currently working with the Auditing department to secure an authorized change fund, and upon receipt of that change fund, will deposit the other cash on hand. Additionally, our department has already begun to implement the prenumbered receipts as recommended.

I am happy to have the Office of Historic Preservation and Archives move towards a higher level of compliance thanks to your office.

With appreciation,


Jaime Parker

Historic Preservation and Archives Officer