



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#141732

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DATE: 09/19/2023

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE TAX OFFICE, EXIT REVIEWS FOR KEY PERSONNEL**

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

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report for the Tax Office, Exit Reviews for Key Personnel.

BACKGROUND

The Auditor's office conducted limited procedures to provide accountability for the transfer of authority over County assets from key Tax Office personnel who left County employment in July. These procedures included the verification of cash and other receipts, the return of County owned assets, access to electronic systems, online banking, and signature authority for Tax Office accounts. The Auditor's Office confirmed offboarding procedures performed by Tax Office staff were complete. The transfer of authority appears to be complete without exception.

FISCAL IMPACT

There is no fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	Julie K. Hillhouse Kimberly M. Buchanan
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TARRANT COUNTY

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KIMBERLY M. BUCHANAN, CPA
COUNTY AUDITOR
kmbuchanan@tarrantcountytx.gov

August 14, 2023

The Honorable Wendy Burgess, Tarrant County Tax Assessor-Collector
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Tax Office, Exit Reviews for Key Personnel

SUMMARY


We conducted limited procedures to provide accountability for the transfer of authority over County assets from key personnel, the Accounting Director and Property Tax Supervisor, who left County employment in July. These procedures included the verification of cash and other receipts, the return of County owned assets, access to electronic systems, online banking, and signature authority for Tax Office accounts. The Auditor's Office confirmed offboarding procedures performed by Tax Office staff were complete. During the Accounting Director review, we noted the *outgoing* Director had permissions in RefundTrac that were incompatible with their job duties. We recommend RefundTrac permissions for the *incoming* Director be limited to post and view refunds.

Based on the results of our verification procedures, the transfer of authority appears to be complete. Since our review was limited in nature, we do not opine on the Tax Office financial statements and internal control structure.

CLOSING REMARKS

We appreciate the cooperation of the Honorable Wendy Burgess and her staff during our reviews.

Sincerely,


Kimberly M. Buchanan, CPA
County Auditor

Attachment: Management's response

Audit Team: Julie Hillhouse, Audit Manager - Information Systems
Rosa Beltran, Senior Internal Auditor
Brandy R. Greene, Senior Internal Auditor



TARRANT COUNTY TAX OFFICE

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In God We Trust

WENDY BURGESS
PCC, CTOP, PCAC, CSTA
Tax Assessor-Collector

August 30, 2023

Kimberly M. Buchanan, CPA, Tarrant County Auditor
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Tax Office, Exit Reviews for Key Personnel

RESPONSE

The Tax Office acknowledges the need to review post-employment procedures when key management employees terminate. These procedures included the verification of cash and other receipts, the return of County owned assets, access to electronic systems, online banking, and signature authority for Tax Office accounts.

The Tax Office agrees with the scope of work in the Auditor's report, as well as, dialogue during the review.

We believe the results of this audit confirm that the transfer of authority and cut-off are complete. Our staff takes great pride in performing an extensive departure plan which includes the scouring of permissions to secure Tax Office systems and databases. We agree with the suggestion for future permission changes for the future Accounting Director per our discussions related to the changes already implemented.

CLOSING REMARKS

The Tax Office values and appreciates the thorough work of the assigned auditor and our strong relationship with the Auditors Office. Should you have any questions, please contact me or my Chief of Staff, Jerry Cantu.

Sincerely,

A large black rectangular redaction box covering the signature of Wendy Burgess.

The Honorable Wendy Burgess, PCC, CTOP, PCAC, CSTA
Tarrant County Tax Assessor-Collector