



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#141733

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DATE: 09/19/2023

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE CASH
COUNT OF THE TARRANT COUNTY LAW LIBRARY**

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

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report of the Cash Count for the Tarrant County Law Library.

BACKGROUND

In accordance with the Local Government Code, the Auditor's Office performed a surprise cash count at the Tarrant County Law Library on August 16, 2023. The objectives of the review were to determine if change funds and remittances were accurately recorded and properly reconciled to the respective accounts, 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 safeguards were in place to protect County assets.

A nominal overage was identified during the count that was deposited with the Auditor's Office on August 18, 2023.

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@tarrantcountytexas.gov

August 16, 2023

Ms. Cara Sitton, Director, Law Library
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Cash Count of the Tarrant County Law Library

In accordance with Local Government Code, the Auditor's Office conducted a surprise cash count at the Tarrant County Law Library on August 16, 2023.


The objectives of our review were to determine whether:

- Change funds and remittances were accurately recorded and properly reconciled to the respective accounts,
- 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
- Physical safeguards were in place to protect County assets.

A nominal overage was identified during the count due to customer use of the photocopiers. The overage was deposited with the Auditor's Office on August 18, 2023.

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

Sincerely,


Kimberly M. Buchanan, CPA
County Auditor

Distribution: G.K. Maenius, County Administrator
Kristen Camareno, Assistant County Administrator

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



TARRANT COUNTY
DELL DEHAY LAW LIBRARY
100 W. Weatherford Street, Room 420
Fort Worth, Texas 76196

August 28, 2023


Kimberly M. Buchanan, CPA
County Auditor
100 E. Weatherford Street
Fort Worth, Texas 76196

Ms. Buchanan,

I would first like to express appreciation to the Audit Team for their review of the Dell DeHay Law Library. It was a pleasure working with individuals who are knowledgeable, professional, and thorough. I have reviewed the cash count report and have no objections.

Thank you for continuing to encourage best practices for all Tarrant County Departments, including the Dell DeHay Law Library. The Law Library remains committed to providing the best service possible and your partnership with us is vital to our operations. Please do not hesitate to contact me if you become aware of any areas where we may improve.

Best regards,


Cara Sitton
Director