



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER

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DATE: 8/21/2012

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF CASH COUNTS FOR THE THREE MONTHS ENDING JUNE 30, 2012**

**\*\*\* CONSENT AGENDA \*\*\***

**COMMISSIONERS COURT ACTION REQUESTED:**

It is requested that the Commissioners Court receive and file the Auditor's report of cash counts for the three (3) months ending June 30, 2012.

**BACKGROUND:**

The Auditor's Office conducted forty-four (44) surprise cash counts, totaling \$82,040.00 during the three (3) months ending June 30, 2012 for Tarrant County fee offices that collect cash and other remittances and the Tarrant County Organized Crime Unit.

**FISCAL IMPACT:**

There is no direct fiscal impact associated with this item.

SUBMITTED BY: Auditor

PREPARED BY: S. Renee Tidwell  
APPROVED BY:



## TARRANT COUNTY

TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506  
100 E. WEATHERFORD  
FORT WORTH, TEXAS 76196-0103  
817/884-1205  
Fax 817/884-1104

S. RENEE TIDWELL, CPA  
COUNTY AUDITOR  
rtidwell@tarrantcounty.com

RONALD D. BERTEL, CPA  
FIRST ASSISTANT COUNTY AUDITOR  
rbertel@tarrantcounty.com

July 31, 2012

The Honorable District Judges  
The Honorable Commissioners Court  
The Honorable Sheriff Dee Anderson  
Tarrant County, Texas

Re: Auditor's Report – Cash Counts for the Three-Months Ending June 30, 2012

In accordance with Local Government Code, Sections 114.043, 115.003(a), and 130.902, we conducted 44 surprise cash counts, totaling \$82,040 during the three-months ending June 30, 2012, for Tarrant County fee offices that collect cash and other remittances and the Tarrant County Narcotics Unit. As previously reported, the Sheriff's Inmate Trust Fund remains short by \$100 resulting from the receipt of a counterfeit bill. Excluding the Sheriff's Office, two locations had cash shortages of one dollar or less. No cash overages occurred during the review period. The objectives of our review were to determine whether:

- cash and other remittances reconciled at the time of the cash count;
- change fund and petty cash balances were authorized; and
- 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.

The Auditor's Office uses a rotating quarterly cash count schedule. There were 63 authorized change funds and 9 petty cash funds, including investigative and federal forfeiture funds, totaling \$120,130 as of June 30, 2012. Furthermore, 34 locations accept cash and remittances without a change fund. Six existing change funds were increased a total of \$3,000 during the quarter. No additional change funds were authorized or closed during the review period.

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

Sincerely,

  
S. Renee Tidwell, CPA  
County Auditor