



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#115432
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DATE: 6/18/2013

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF CASH COUNTS FOR THE THREE MONTHS ENDING MARCH 31, 2013**

***** 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 ended March 31, 2013.

BACKGROUND:

The Auditor's Office planned and conducted forty-five (45) surprise cash counts, totaling \$89,460.00 during the three (3) months ending March 31, 2013, 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:	



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May 28, 2013

The Honorable District Judges
The Honorable Commissioners Court
The Honorable Ron Wright, Tax Assessor-Collector
Tarrant County, Texas

Re: Auditor's Report – Cash Counts for the Three-Months Ending March 31, 2013

In accordance with Local Government Code, Sections 114.043, 115.003(a), and 130.902, we conducted 45 surprise cash counts, totaling \$89,460 during the three-months ending March 31, 2013, for Tarrant County fee offices that collect cash and other remittances and the Tarrant County Narcotics Unit. As a result, the Tax Office located at the Southwest Sub-Courthouse had a cash shortage of \$130. Another Tax Office location had a cash shortage of less than one dollar, and a third location had a cash overage totaling \$2.25. The overages were deposited.


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 \$133,020 as of March 31, 2013. Furthermore, 34 locations accept cash and remittances without a change fund. No additional cash funds were authorized during the review period and one change fund was closed during our 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