



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#116769

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DATE: 12/10/2013

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE REVIEW AND COUNTERSIGNATURE OF DISBURSEMENTS FROM THE DISTRICT CLERK AND COUNTY CLERK REGISTRY ACCOUNTS**

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

COMMISSIONERS COURT ACTION REQUESTED:

It is requested that the Commissioners Court receive and file the Auditor's Report of the Review and Countersignature of Disbursements from the District Clerk and County Clerk Registry Accounts.

BACKGROUND:

In accordance with Local Government Code Section 117.121, Disbursement of Funds, the Auditor's Office reviews and countersigns all disbursements made from the District Clerk and County Clerk's Registry Accounts. During fiscal year 2013, the Auditor's Office reviewed and countersigned 3,410 checks totaling over \$63.5 million from the District Clerk and County Clerk's registry accounts.

FISCAL IMPACT:

There is no direct fiscal impact associated with this item.

SUBMITTED BY: Auditor's Office

PREPARED BY: S. Renee Tidwell
APPROVED BY:



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November 22, 2013

The Honorable Thomas A. Wilder, District Clerk
The Honorable Mary Louise Garcia, County Clerk
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Review and Countersignature of Disbursements from the Registry Accounts


In accordance with Local Government Code Section 117.121, *Disbursement of Funds*, the Auditor's Office reviews and countersigns all disbursements made from the District Clerk and County Clerk's Registry Accounts. The code states, "All checks or drafts issued for the disbursement of the registry fund must be submitted to the county auditor for the auditor's countersignature before delivery or payment. The county auditor may countersign the check only on written evidence of the order of the judge of the court in which the funds have been deposited, authorizing the disbursement of the funds."

During fiscal year 2013, the District Clerk's Office presented 2,068 checks for the auditor's approval and countersignature. Of the 2,068 checks, 33 checks were rejected and reissued for reasons such as incorrect check amounts, incorrect payee names, and lack of the judge's signature. The Auditor's Office countersigned disbursement checks totaling \$11,433,385.

During fiscal year 2013, the County Clerk's Office presented 1,342 checks for the auditor's approval and countersignature. Of the 1,342 checks, 31 checks were rejected and reissued for reasons such as incorrect check amounts and payee names. The Auditor's Office countersigned disbursement checks totaling \$52,134,014.

We appreciate the cooperation of the District Clerk and County Clerk's staff during this routine review. If you have any questions, please do not hesitate to call.

Sincerely,


S. Renee Tidwell, CPA
County Auditor

Distribution: Doug Gowin, Operation Manager
Jeff Nicholson, Chief Deputy

Andrea Ziton, Registry Fund Manager
James Knowles, Accounting Manager

Audit Team: Kim Trussell, Audit Manager
Angela Tran-Le, Auditor

Julie Hillhouse, Senior Auditor