



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#119968

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DATE: 05/05/2015

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF CASH COUNTS FOR THE THREE MONTHS ENDING MARCH 31, 2015**

***** 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 months ending March 31, 2015.

BACKGROUND:

In accordance with Local Government Code, Sections 115.003 and 130.902, the Auditor's Office conducted forty-three (43) surprise cash counts totaling \$430,472.00 for the three (3) months ending March 31, 2015.

FISCAL IMPACT:

There is no fiscal impact associated with this item.

SUBMITTED BY: Auditor's Office

PREPARED BY: S. Renee Tidwell
APPROVED BY:



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TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506
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April 22, 2015

The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Cash Counts for the Three Months Ending March 31, 2015

In accordance with Local Government Code, Sections 115.003 and 130.902, the Auditor's Office conducted 43 surprise cash counts totaling \$430,472.00 for the three months ending March 31, 2015 as follows:

Fund	Counts	Total
Change Fund and Remittance	22	253,465.00
Petty Cash Fund	7	54,500.00
Cash and Remittance	14	122,507.00
Total Surprise Counts	43	\$430,472.00

As a result of our surprise cash counts, we found the following variances:

Description	Over / (Short)
District Attorney – Hot Checks	(0.01)
Justice of the Peace # 4 – Northwest	(5.00)
Tax Office – Northwest	(0.24)
Net Over / (Short)	(5.25)

The Tax Office short amount was deposited and recorded in their Over/(Short) general ledger account. The Justice of the Peace shortage was reimbursed by the employee assigned to the drawer. The District Attorney shortage was reimbursed by the employee assigned to the drawer.


The Auditor's Office established a quarterly cash count schedule to perform surprise cash counts of funds held by County offices. There were 69 change funds totaling \$71,340 and nine petty cash funds totaling \$64,900 that were approved by Commissioners Court as of March 31, 2015. During the review period, the Commissioners Court authorized a \$100 increase to the change fund held by the District Clerk Criminal Section and established a new \$100 change fund at the District Clerk Juvenile Section. Furthermore, 37 locations accept cash and remittances without a change fund.

The objective of our review was to determine whether:

- Proper approval was awarded to new change/petty cash funds and to any changes made to the approved funds;
- Change/petty cash funds and remittances were accurately recorded and properly reconcile to the respective accounts; 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.

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 Hawell, CPA
County Auditor

Distribution: Sharen Wilson, Criminal District Attorney
Jacquelyn Wright, Justice of the Peace #4
Ron Wright, Tax Assessor - Collector