



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#120649

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DATE: 08/11/2015

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF CASH COUNTS FOR THE THREE MONTHS ENDING JUNE 30, 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 (3) months ending June 30, 2015.

BACKGROUND:

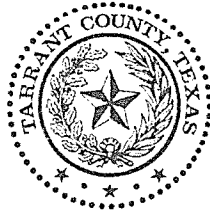
In accordance with Local Government Code, Sections 115.003 and 130.902, the Auditor's Office conducted sixty (60) surprise cash counts totaling \$1,161,059.00 for the three (3) months ending June 30, 2015.

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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July 21, 2015

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

Re: Auditor's Report – Cash Counts for the Three Months Ending June 30, 2015

In accordance with Local Government Code, Sections 115.003 and 130.902, the Auditor's Office conducted 60 surprise cash counts totaling \$1,161,059 for the three months ending June 30, 2015 as follows:

Fund	Counts	Total
Change Fund and Remittance	37	1,030,317
Petty Cash Fund	2	20,000
Cash and Remittance	21	110,742
Total Surprise Counts	60	\$1,161,059

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

Description	Over / (Short)
Sheriff's Inmate Trust Fund (Counterfeit bill collected 09/17/08)	(100.00)
Sheriff's Inmate Trust Fund (Bank deposit correction on 12/26/13)	100.00
Tax Office – Downtown Ad Valorem	(0.07)
Tax Office – Arlington Sub-Courthouse	5.00
Tax Office – Southwest Sub-Courthouse	(0.50)
Net Over / (Short)	4.43

The Tax Office differences were either later resolved or recorded to their Over/(Short) general ledger account. The Sheriff's Inmate Trust Fund variances are still pending.

During our cash counts, we observed that the Motor Vehicle downtown office held signed checks from certain dealers and fleet agencies made payable to Tarrant County with the amount *blank*. After processing transactions, Motor Vehicle staff fills in the amounts on the checks and processes the checks for deposit. We discussed this issue with management on June 24, 2015. Management agreed that this practice should be changed and will transition these customers to pay via ACH.

We also observed that Preventive Medicine staff did not follow the Public Health Cash Management Policy. Specifically, money collected the day *before* our cash count remained in the cash drawer. Furthermore, staff had not restrictively endorsed collected checks or remitted monies to the Public Health Business Office at the end of the day as required by the policy. We communicated these issues to the supervisor on the day of our count and also confirmed that the amount collected the day before our count was recorded and deposited.

The Auditor's Office established a quarterly cash count schedule to perform surprise cash counts of funds held by County offices. There were 70 change funds totaling \$72,420 and nine petty cash funds totaling \$64,900 that were approved by Commissioners Court as of June 30, 2015. Furthermore, 36 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 Tidwell, CPA
County Auditor

Distribution: Dee Anderson, Sheriff
Veerinder Taneja, Director of Public Health
Ron Wright, Tax Assessor - Collector