



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#134033

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DATE: 10/20/2020

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE EXIT REVIEW OF THE TAX ASSESSOR-COLLECTOR'S DIRECTOR OF MOTOR VEHICLE AND THE DIRECTOR OF PROPERTY TAX**

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

**COMMISSIONERS COURT ACTION REQUESTED:**

It is requested that the Commissioners Court receive and file the Auditor's Report for the Exit Review of the Tax Assessor-Collector's Director of Motor Vehicle and the Director of Property Tax

**BACKGROUND:**

The Director of Motor Vehicle and the Director of Property Tax within the Tax Assessor-Collector's Office terminated County employment as of July 31, 2020. The Auditor's Office conducted limited cut-off procedures for the transfer of authority.

**FISCAL IMPACT:**

There is no direct fiscal impact associated with this item.

SUBMITTED BY: Auditor's Office

PREPARED BY: S. Renee Tidwell  
APPROVED BY:



**TARRANT COUNTY**  
TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506  
100 E. WEATHERFORD  
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FIRST ASSISTANT COUNTY AUDITOR  
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September 29, 2020

The Honorable Wendy Burgess, Tarrant County Tax Assessor-Collector  
The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

Re: Auditor's Report –Exit Review for the Directors of Motor Vehicle and Property Tax

**SUMMARY**

As key management within the Tax Assessor-Collector's Office, we conducted limited cut-off procedures for the Director of Motor Vehicle and Director of Property Tax. Both Directors terminated County employment on July 31, 2020. Exhibit A describes the scope of our work in greater detail. Based on the results of our testing, the transfer of authority and cut off appears to be complete. Since our review was limited in nature, we do not opine on the Tax Assessor-Collector's Office financial statements and internal control structure.

**CLOSING REMARKS**

We appreciate the cooperation of the Honorable Wendy Burgess and her staff during our review.

Sincerely,

  
S. Renee Tidwell, CPA  
County Auditor

*Attachments:* Exhibit A  
Management's response

*Audit Team:* Kim Trussell, Audit Manager  
Maki Brown, Senior Internal Auditor

## **Exhibit A**

### **Scope and Methodology Tax Assessor-Collector's Office Exit Review for the Directors of Motor Vehicle and Property Tax July 31, 2020**

- 1) Reviewed the reconciliation of the Motor Vehicle and Property Tax Daily Collection Reports and the July and August bank statements.
- 2) Reviewed the bank signature card and confirmed that the Directors did not have the authority to sign disbursement checks.
- 3) Confirmed that the Directors were not authorized signers per the Accounts Payable signature list and ReadSoft.
- 4) Verified that the Director's security authorizations to County computer systems and applications were deactivated.
- 5) Verified that the Directors surrendered their office keys, building access cards, and employee identification badge.
- 6) Verified that the Property Tax Division Director's membership dues were recouped from the last paycheck as required by policy.



## TARRANT COUNTY TAX OFFICE

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In God We Trust

**WENDY BURGESS**  
Tax Assessor-Collector

October 5, 2020

Rene Tidwell, County Auditor  
The Honorable District Judges  
The Honorable Commissioner's Court  
Tarrant County, Texas

Subject: Response to Auditor's Report – Exit Review for the Directors of Motor  
Vehicle & Property Tax

The Tax Office acknowledges the need to review post-employment procedures when key management employees terminate.

The Tax Office agrees with the scope of work in the Auditor's report as well as dialogue during the review.

We believe the results of this audit confirm that the transfer of authority and cut-off are complete.

We value and appreciate the thorough work of the assigned auditor and our strong relationship with the Auditors Office.

Should you have any questions, please contact me or my Chief of Staff, Tom Spencer.



Wendy Burgess  
Tarrant County Tax Assessor Collector