



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#135317

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DATE: 04/27/2021

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE CASH COUNTS OF THE TARRANT COUNTY TAX OFFICES**

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

**COMMISSIONERS COURT ACTION REQUESTED:**

It is requested that the Commissioners Court receive and file the Auditor's Report of the Cash Counts of the Tarrant County Tax Offices.

**BACKGROUND:**

In accordance with Local Government Code, the Auditor's Office conducted surprise cash counts at seven (7) of the eight (8) Tarrant County Tax Office locations from March 22, 2021 through March 26, 2021. The Poly Subcourthouse location was counted and results were reported on March 8, 2021. The objective of the review was to determine whether cash and other remittances reconciled at the time of the count and safeguards were in place to protect County assets.

**FISCAL IMPACT:**

There is no fiscal impact associated with this item.

SUBMITTED BY: Auditor

PREPARED BY: S. Renee Tidwell  
APPROVED BY:



## TARRANT COUNTY

TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506  
100 E. WEATHERFORD  
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817/884-1205  
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April 9, 2021

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

Re: Auditor's Report – Cash Counts of the Tarrant County Tax Offices

In accordance with Local Government Code, the Auditor's Office conducted surprise cash counts at seven of the eight Tarrant County Tax Office locations from March 22 – March 26, 2021. The Poly Subcourthouse location was counted and results reported March 8, 2021.


The objectives of our review were to determine whether:

- Change funds and remittances were accurately recorded and properly reconciled to the respective accounts;
- 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; and
- Physical safeguards were in place to protect County funds.

Of the seven locations counted, two locations had immaterial differences that will be recorded to their Over / (Short) general ledger accounts.

We appreciate the cooperation of the Tax Office 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:* Thomas Spencer, Tax Office Chief of Staff



## TARRANT COUNTY TAX OFFICE

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In God We Trust

**WENDY BURGESS**  
**Tax Assessor-Collector**

April 12, 2021

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

Subject: Response to Auditor's Report – Cash Counts of Tarrant County Tax Offices

The Tax Office appreciates the Auditors continuing oversight of our operations; specifically, the need to verify cash counts.

With 8 locations and approximately 100 cash drawers as well as 9 safes, the job of maintaining continuous control of the amount of cash on hand is significant. The job is even more challenging given the high volume of cash that is processed through our offices every day.

On behalf of my staff, I take great pride in acknowledging the outstanding results of this surprise audit. I consider it a remarkable accomplishment that the Auditors noted only two immaterial differences.

The fine results are the result of the hard work & dedication of each staff member, the oversight of supervision, and the policies and procedures that challenge us to balance to the penny every day.

We value and appreciate our strong relationship with the Auditors Office.

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



Wendy Burgess, PCC, CTOP, PCAC  
Tax Assessor-Collector