



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#136311

PAGE 1 OF 3

DATE: 09/14/2021

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE CASH COUNTS FOR THE TARRANT COUNTY SHERIFF'S OFFICE**

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

**COMMISSIONERS COURT ACTION REQUESTED:**

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

**BACKGROUND:**

In accordance with Local Government Code, the Auditor's Office conducted surprise cash counts at five Tarrant County Sheriff's Office locations from July 28, 2021 through August 4, 2021. The objective of the review was to determine whether funds and remittances were accurately recorded and properly reconciled to the respective accounts and physical safeguards were in place to protect County funds.

**FISCAL IMPACT:**

There is no direct 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  
FORT WORTH, TEXAS 76196-0103  
817/884-1205  
Fax 817/884-1104

S. RENEE TIDWELL, CPA  
COUNTY AUDITOR  
rtidwell@tarrantcounty.com  
August 23, 2021

KIM BUCHANAN, CPA  
FIRST ASSISTANT COUNTY AUDITOR  
kmbuchanan@tarrantcounty.com

The Honorable Bill Waybourn, Tarrant County Sheriff  
The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

Re: Auditor's Report – Cash Counts of the Tarrant County Sheriff's Office

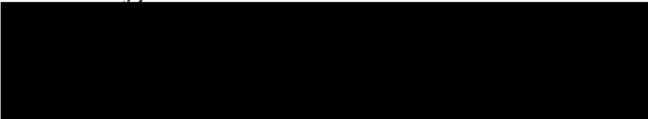
In accordance with Local Government Code, the Auditor's Office conducted surprise cash counts at five Tarrant County Sheriff's Office (SO) locations from July 28 – August 4, 2021. The objectives of our review were to determine whether:

1. Funds and remittances were accurately recorded and properly reconciled to the respective accounts;
2. Funds were used only to make change in connection with collections payable to the County and not used to make loans, advances, or to cash checks or warrants of any kind; and
3. Physical safeguards were in place to protect County funds.

We counted all five change and petty cash funds held at the SO locations. No overages or shortages were identified at four of the locations. However, we observed that the SO's accounting records for one location did not accurately reflect petty cash thefts totaling \$230. This occurred because the SO's records showed that the petty cash was still assigned to deputies. After consultation with the Criminal District Attorney's Office, SO management will request that the Commissioners Court approve indemnification of the loss and authorize the County Auditor to replenish the funds. Also, the Auditor's Office recommends that the SO modify documented standard operating procedures (SOPs) to record all shortages, including those pending resolution.

We appreciate the cooperation of Sheriff's staff 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:* Jennifer Gabbert, Chief of Staff  
Scott Grazer, Business Manager

Mike Simonds, Senior Chief Deputy

To: S. Renee Tidwell, CPA  
County Auditor

The Sheriff's Office received an audit report on five Tarrant County Sheriff's Office locations mentioned below:

(In accordance with Local Government Code, the Auditor's Office conducted surprise cash counts at five Tarrant County Sheriff's Office (SO) locations from July 28 – August 4, 2021. The objectives of our review were to determine whether:


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In response to the audit report the Sheriff's is taking the following action.

1. The Sheriff's Office will adopt a policy prohibiting its employees from leaving county money unattended in personal vehicles; and
2. The Sheriff will ask the Commissioners Court to indemnify the employee as a non-negligent county officer for this loss of county money under Local Government Code 157.903.

Respectfully,

  
Mike Simonds  
Senior Chief  
Tarrant County Sheriff's Office

Distribution: Sheriff Bill Waybourn

Scott Grazer, Business Manager