



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#142055

PAGE 1 OF 3

DATE: 11/07/2023

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE CASH
AND OTHER ASSET CONTROLS REVIEW FOR THE TARRANT
COUNTY DISTRICT CLERK OFFICES**

***** CONSENT AGENDA *****

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report of the Cash and Other Asset Controls Review for the Tarrant County District Clerk Offices.

BACKGROUND

In accordance with the Local Government Code, the Auditor's Office performed surprise cash counts at all Tarrant County District Clerk Office locations on September 19, 2023. The objectives of our review were to determine whether (1) change funds and remittances were accurately recorded and properly reconciled to the respective accounts, (2) 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 (3) adequate controls were in place to prevent potential fraud and abuse of County assets.

FISCAL IMPACT

There is no fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	Julie K. Hillhouse Kimberly M. Buchanan
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Kimberly M. Buchanan, CPA
Tarrant County Auditor



Office of the Tarrant County Auditor
100 E. Weatherford, Room 506
Fort Worth, Texas 76196-0103

Linda R. Castillo
First Assistant County Auditor

Phone (817) 884-1205
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October 13, 2023

The Honorable Thomas Wilder, District Clerk
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Cash and Other Asset Controls Review, District Clerk

In accordance with the Local Government Code, the Auditor's Office conducted a surprise cash count at all District Clerk locations on September 19, 2023.

The objectives of our review were to determine whether:

- Change funds and other 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
- Adequate controls were in place to prevent potential fraud and abuse of County funds.

No overages/shortages were identified during the count and controls to safeguard County assets were adequate.

We appreciate the cooperation of the District Clerk staff during our review. If you have any questions concerning this report, please do not hesitate to call.

Sincerely,

A black rectangular box redacting the signature of Kimberly M. Buchanan.

Kimberly M. Buchanan, CPA
County Auditor

Distribution:

Jessica Gray, Manager, Registry Funds Collections



TARRANT COUNTY

THOMAS A. WILDER
DISTRICT CLERK

October 20, 2023

The Honorable Kimberly Buchanan
County Auditor
100 E. Weatherford St.
Fort Worth, TX 76196

HAND DELIVERED

RE: Auditor's Report – Cash & Other Asset Controls Review, District Clerk

Dear Ms. Buchanan:

I would like to express my appreciation for your thorough review of our cash and other asset controls in the District Clerk's office. I agree with your findings, and I am pleased that the review was conducted with minimal impact on my staff.

I am pleased to see there were not overages/shortages identified during the audit.

Your audit team, working together with my District Clerk staff is to be commended for a job well done.

Sincerely,


Thomas A. Wilder
Tarrant County District Clerk