



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER 0

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DATE: 7/12/2011

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF CASH COUNTS FOR THE THREE MONTHS ENDING MARCH 31, 2011**

**\*\*\* 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 ended March 31, 2011.

**BACKGROUND:**

The Auditor's Office planned and conducted 68 surprise cash counts, totaling \$97,735.00 during the three (3)-months ending March 31, 2011, for Tarrant County fee offices that collect cash and other remittances, as well as the Tarrant County Organized Crime Unit.

**FISCAL IMPACT:**

There is no direct fiscal impact associated with this item.

SUBMITTED BY: Auditor

PREPARED BY: S. Renee Tidwell  
APPROVED BY:



## TARRANT COUNTY

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June 10, 2011

The Honorable District Judges  
The Honorable Commissioners Court  
The Honorable Sheriff Dee Anderson  
Tarrant County, Texas

RE: Auditor's Report – Cash Counts for the Three-Months Ending March 31, 2011

In accordance with Local Government Code, Sections 114.043, 115.003(a), and 130.902, we conducted 68 surprise cash counts, totaling \$97,735 during the three-months ending March 31, 2011, for Tarrant County fee offices that collect cash and other remittances and the Tarrant County Organized Crime Unit. Our objectives were to determine whether:

- cash and other remittances reconciled at the time of the cash count;
- change fund and petty cash balances were authorized; 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.

The Auditor's Office uses a rotating quarterly cash count schedule. There were 64 authorized change funds and 8 petty cash funds, including investigative and federal forfeiture funds, totaling \$102,355 as of March 31, 2011. Furthermore, 33 locations accept cash and remittances without a change fund. One additional cash fund was authorized during the review period, and no change funds were closed during our review period.

As previously reported, the Sheriff's Inmate Trust Fund remains short by \$100 resulting from the receipt of a counterfeit bill. The Auditor's Office has begun developing a policy that addresses losses from counterfeit bills. We recommended that the Sheriff's Office postpone final resolution of this loss until a policy has been presented to Commissioners Court for approval. The Sheriff's Office agreed with this recommendation.

Excluding the Sheriff's Office, six locations had shortages totaling \$15.63. Each of the shortages was resolved. We found three locations had cash overages totaling \$2.60. Management agreed to deposit the overages.

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:*

Frank Mazza, Audit Supervisor  
Bob Knowles, Executive Chief Deputy, Sheriff's Office  
James Skidmore, Captain, Sheriff's Office