



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#126033

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DATE: 09/05/2017

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE SHERIFF'S  
OFFICE CONFINEMENT MONEY ROOM**

**COMMISSIONERS COURT ACTION REQUESTED:**

It is requested that the Commissioners Court receive and file the Auditor's Report of the Sheriff's Office Confinement Money Room.

**BACKGROUND:**

As documented in the Sheriff's Office Exit Report presented to Commissioners Court on June 20, 2017, the Auditor's Office continues to observe issues with the Confinement Money Room and the monthly financial reconciliations.

**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**  
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July 25, 2017

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

Re: Auditor's Report – Confinement Money Room


As documented in the Sheriff's Office Exit Report presented to Commissioners Court on June 20, 2017, we continue to observe issues with the Sheriff's Confinement Money Room and the monthly financial reconciliations. Due to the limitations associated with Dbase and the lack of experienced staff in the Confinement Money Room, we believe that a significant material weakness continues to exist.

During April through June 2017, over \$1.6 million was recorded by the Confinement Money Room officers. The Sheriff's Office contacted the Auditor's Office requesting assistance because they could not reconcile the April 2017 Inmate Trust bank account. We were notified that Dbase, the system used to record and maintain the inmate trust accounts, was accidentally erased on April 30, 2017 by a Confinement Money Room officer. Inmate trust accounts, totaling over \$201,000, were manually re-entered into Dbase. We could not determine whether the amounts re-entered are correct since Dbase does not maintain a history of inmate trust transactions or balances.

We also observed that the monthly financial reports presented to the Auditor's Office did not reconcile to the bank statements. There were a number of instances where the recorded *beginning* cash balance shown for a particular day did not match the *ending* cash balance for the previous day. Furthermore, the monthly financial reconciliations were not complete and had either missing or duplicated transactions.

Although the Sheriff's Office is implementing Inmate Commissary and Banking Services, it may take several months to get the selected vendor in place. In the meantime, we recommend that immediate action is taken to safeguard funds collected for the inmates. As previously recommended, someone from the Sheriff's Accounting Office may be qualified to assist with the monthly reconciliation reports and also allow for adequate segregation of duties.

Sincerely,

  
S. Renee Tidwell, CPA  
County Auditor

*Distribution:* David McClelland, Chief of Staff



**TARRANT COUNTY**  
**OFFICE OF THE SHERIFF**  
**BILL E. WAYBOURN**

**Bill Waybourn**  
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Fort Worth, Texas 76196

August 29, 2017

S. Rene Tidwell, CPA  
County Auditor  
100 E. Weatherford Street  
Fort Worth, Texas 76196

**RE: Response to Auditor's Report – Confinement Money Room**

Ms. Tidwell:

Thank you and your Audit Team for reviewing the Sheriff's Office Confinement Money Room. I have reviewed your observations with the Audit Team and with my Command Staff. We are aware of the concerns and are working to correct the concerns which you have first outlined on June 20<sup>th</sup> and now again in this report. Here is a brief list of things we have been attempting to implement in order to correct these concerns.

We have been working since January to replace the antiquated system we currently have in Inmate Commissary and Banking Services. Our goal is to have the new system in place within the next sixty days. This system will alleviate much of the accounting issues that we currently face.


Furthermore, we have been working since January to replace the antiquated mainframe system and install a modern Jail Management System. Our goal is that both this and the commissary banking system will communicate and update in real time giving us up to the date balances for prisoner's being released.

We have also requested additional accounting staff for our budget office in an effort to take over these duties, as well as extended requests to your auditor's department to come work with our staff to develop the best practices and procedures you wish us to use.

We feel we are working to solve the concerns you have laid out over the last few months, and hope for continued cooperation with your department in solving these concerns. Again, thank you and your audit team for the effort and professionalism you have put into this report. I look forward to working with you and your department in the future to better Tarrant County.

TO PROTECT AND SERVE – ALWAYS PUTTING OTHERS BEFORE SELF

At Your Service.

  
BILL E. WAYBOURN  
SHERIFF  
TARRANT COUNTY, TEXAS

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