



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#129977

PAGE 1 OF 5

DATE: 04/16/2019

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE EXIT REVIEW
OF THE TAX ASSESSOR-COLLECTOR**

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

COMMISSIONERS COURT ACTION REQUESTED:

It is requested that the Commissioners Court receive and file the Auditor's Report for the Exit Review of the Tax Assessor-Collector.

BACKGROUND:

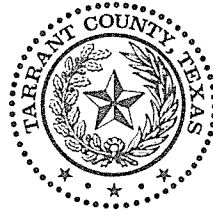
On December 31, 2018, Ron Wright's term expired as the Tax Assessor-Collector and his successor, the Honorable Wendy Burgess, assumed office on January 1, 2019. The Auditor's Office conducted selected procedures to provide accountability for the transfer of authority to the new incoming Tax Assessor-Collector.

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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April 4, 2019

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

Re: Auditor's Report – Exit Review for the Tax Assessor-Collector

SUMMARY

On December 31, 2018, Ron Wright's term expired as the Tax Assessor-Collector, and his successor, the Honorable Wendy Burgess, assumed office on January 1, 2019. The Auditor's Office conducted selected procedures to provide accountability for the transfer of authority to the incoming Tax Assessor-Collector. These procedures included the verification of cash and other receipts, fiduciary fund balances, and County assets assigned to the Tax Assessor-Collector. *Exhibit A* further describes the scope of our work. Based on the results of our testing, the transfer of authority appears to be complete. The Auditors observed and coordinated minor administrative issues with the Tax Office staff to complete the transition process.

BACKGROUND


The Tax Assessor-Collector assesses and collects taxes on property in Tarrant County and for 63 other taxing units. Also, the Tax Assessor-Collector is responsible for motor vehicle registration and issuing beer, wine, and liquor licenses.

During fiscal year 2018, the Tarrant County Tax Office assessed and collected approximately \$4 billion for property taxes, \$592 million for motor vehicle registrations, and \$793 thousand for beer, wine, and liquor licenses.

CLOSING REMARKS

We appreciate the cooperation of the Honorable Wendy Burgess and her staff during our review. We look forward to working with the Tax Office in the future. In addition, we express gratitude to the Honorable Ron Wright for the cooperation extended to the Auditor's Office during his term.

Sincerely,



S. Renée Tidwell, CPA
County Auditor

Attachment: Exhibit A
Management's response

Audit Team: Kim Buchanan, Audit Manager
Julie Hillhouse, Senior Internal Auditor
Steve Watson, Senior Internal Auditor
Angela Tran-Le, Internal Auditor

**Scope and Methodology
Tax Assessor-Collector
December 31, 2018**

- 1) Performed cash counts of change funds in the custody of the Tax Assessor-Collector as of January 2, 2019.
- 2) Determined whether signature stamps and daily deposit slips were used by staff and documented the destruction of these items.
- 3) Verified proper cutoff for manual *receipts*. Reviewed receipts for sequential issuance and unusual items.
- 4) Using the Check Register, verified proper cutoff for computer-generated and manual *disbursements*.
 - Determined whether computer-generated checks and any manual checks issued were issued in sequence.
 - Reviewed the check register for unusual items.
- 5) Verified Tax Office staff requested the bank to remove the *prior* elected official's signature authority and name from all bank reports. We also obtained the new bank signature cards.
- 6) Reviewed the bank account reconciliations for property tax, motor vehicle and vehicle inventory escrow for the months of December 2018 through January 2019, and determined whether they were complete, accurate, and properly approved.
- 7) Obtained documentation to support the removal and addition of authorized signers for the Accounts Payable signature list and ReadSoft authorizations.
- 8) Verified that the *prior* official's security authorizations were deactivated and the *incoming* official's security authorizations were activated for the various County computer systems and applications, as well as the Tax Office online banking.
- 9) Verified the *prior* Tax Assessor-Collector surrendered office keys, building access card, employee identification badge, and other assigned assets.
- 10) Determined whether conference or training fees, dues or memberships were paid from the County's general fund. Obtained reimbursement from the *prior* exiting official as required by policy.
- 11) Determined whether parking facility access was granted and payroll deductions were assessed correctly.
- 12) Determined whether inventory assigned to the office was properly accounted for. Because the reconciliation of inventory by the consultant was not complete, we could not determine whether all assets were properly accounted for.
- 13) Obtained a copy of the incoming Tax Assessor-Collector Official Oath and Bond per Texas Constitution, Article XVI, §1(a) and the Tax Code 6.28.
- 14) Verified the completion of Tax Office deputations.



TARRANT COUNTY TAX OFFICE

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In God We Trust

WENDY BURGESS
Tax Assessor-Collector

April 5, 2019

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

Subject: Response to Auditor's Report – Exit Review of Tax Assessor-Collector

The Tax Office appreciates the Auditors review of administrative matters associated with the exit of former Tax Assessor-Collector, Honorable Ron Wright, and the swearing in of the new Tax Assessor-Collector, Wendy Burgess.

The Tax Office acknowledges the review and results of selected procedures related to the transition of the Tax Assessor-Collector.

We appreciate the recommendations provided along the way.

We value the strong working relationship between the Tax and Auditors office and appreciate their assistance in all matters.

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


Wendy Burgess
Tarrant County Tax Assessor-Collector