



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER 0
PAGE 1 OF 3
DATE: 9/15/2009

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF CASH COUNTS FOR THE THREE MONTHS ENDING JUNE 30, 2009**

COMMISSIONERS COURT ACTION REQUESTED:

It is requested the Commissioners Court receive and file the Auditor's report of cash counts for the three months ended June 30, 2009.

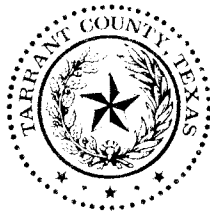
BACKGROUND:

The Auditor's Office planned and conducted 85 surprise cash counts throughout the three months ended June 30, 2009. These counts included authorized change funds and cash funds for 1) Tarrant County fee offices, including Tarrant County departments that collect cash and other remittances and 2) 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
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

RONALD D. BERTEL, CPA
FIRST ASSISTANT COUNTY AUDITOR
rbertel@tarrantcounty.com

August 31, 2009

The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

RE: Auditor's Report – Cash Counts for the Three-Months Ending June 30, 2009

In accordance with the provisions of the Local Government Code, Sections 114.043, 115.003(a), and 130.902, we conducted 85 surprise cash counts, totaling \$87,605 during the three-months ending June 30, 2009, for Tarrant County fee offices and departments 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 balances were authorized; and
- change funds were used only to make change in connection with collections payable to the County, and that the funds are not used to make loans, advances, or to cash checks or warrants of any kind.

As a result of our counts, cash and other remittances reconciled at each location tested and fund balances were properly authorized. Also, no evidence existed that change funds or cash funds were used to make loans, advances, or cash checks or warrants.

The Auditor's Office uses a rotating quarterly cash count schedule. There were 65 authorized change funds and five cash funds located at the Tarrant County Organized Crime Unit, totaling \$88,730, as of June 30, 2009. Furthermore, there were 37 locations that accept cash and remittances without a change fund. One new cash fund was issued during our review period.



Auditor's Report – Cash Counts for the Three-Months Ending June 30, 2009
Page 2 of 2

We appreciate the cooperation of the County offices during our review. If you have any questions concerning this report, please don't hesitate to call.

Sincerely,



S. Renee Tidwell, CPA
County Auditor

Audit Team:

Kim Trussell, Audit Manager
Frank Mazza, Audit Supervisor
Larry Baum, Senior Auditor
Gavin Winans, Auditor
Duane Chess, Assistant Auditor