

**COMMISSIONERS COURT
COMMUNICATION**

DATE: 11/11/2008

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1042766

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF CASH COUNTS FOR
THE THREE MONTHS ENDING SEPTEMBER 30, 2008**

***** 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 months ended September 30, 2008.

BACKGROUND:

The Auditor's Office planned and conducted 70 surprise cash counts throughout the three months ended September 30, 2008. 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 fiscal impact associated with this item.

SUBMITTED BY:

Auditor's Office

PREPARED BY:

S. Renee Tidwell

APPROVED BY:



TARRANT COUNTY
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November 3, 2008

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

RE: Auditor's Report – Cash Counts for the Three-Months Ending September 30, 2008

In accordance with the provisions of the Local Government Code, Sections 114.043, 115.003(a), and 130.902, we conducted 70 surprise cash counts, totaling \$73,015, during the three-months ending September 30, 2008, 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 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.

The Auditor's Office uses a rotating quarterly cash count schedule. As of September 30, 2008, there were 67 authorized change funds totaling \$80,155, and 38 locations that accept cash and remittances without a change fund. One new change fund was issued during our review period.

As a result of our review, no locations had cash overages and one location had a cash shortage of less than \$1. Management agreed to reimburse the amount of the cash shortage. In addition, no evidence existed that change funds or cash funds were used to make loans, advances, or cash checks or warrants.

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, Supervisor
Larry Baum, Senior Auditor
Gavin Winans, Auditor
Duane Chess, Assistant Auditor