



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER 0

PAGE 1 OF 2

DATE: 7/6/2010

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF CASH COUNTS FOR THE THREE MONTHS ENDING MARCH 31, 2010**

***** 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, 2010.

BACKGROUND:

The Auditor's Office planned and conducted 82 surprise cash counts throughout the three (3) months ending March 31, 2010. These counts included authorized change funds and cash funds for the Tarrant County fee offices, including Tarrant County departments that collect cash and other remittances, and 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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April 2, 2010

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

RE: Auditor's Report – Cash Counts for the Three-Months Ending March 31, 2010


In accordance with the provisions of the Local Government Code, Sections 114.043, 115.003(a), and 130.902, we conducted 82 surprise cash counts, totaling \$100,855 during the three-months ending March 31, 2010, 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 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 \$102,330 as of March 31, 2010. Furthermore, 33 locations accept cash and remittances without a change fund. No new cash funds were authorized during our review period. We found three locations that had cash overages totaling \$7.71, and one location had a shortage of less than \$1. Management agreed to deposit the overages and reimburse the shortage. In addition, we found no evidence indicating that change funds or petty 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 do not hesitate to call.

Sincerely,


S. Renee Tidwell, CPA
County Auditor

Audit Team:

Kim Trussell, Audit Manager
Frank Mazza, Audit Supervisor

Larry Baum, Senior Auditor
Jamaine Walker, Auditor

Duane Chess, Auditor