



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER 0

PAGE 1 OF 2

DATE: 2/2/2010

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF CASH COUNTS FOR THE THREE MONTHS ENDING DECEMBER 31, 2009**

***** 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 December 31, 2009.

BACKGROUND:

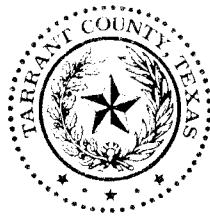
The Auditor's Office planned and conducted 73 surprised cash counts throughout the three (3) months ended December 31, 2009. These counts included authorized change funds and cash funds for the Tarrant County fee offices, including Tarrant County departments that collect cash and other remittances, and 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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December 31, 2009

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

RE: Auditor's Report – Cash Counts for the Three-Months Ending December 31, 2009

In accordance with the provisions of the Local Government Code, Sections 114.043, 115.003(a), and 130.902, we conducted 73 surprise cash counts, totaling \$96,190 during the three-months ending December 31, 2009, 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 and 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 61 authorized change funds and 8 petty cash funds, which include investigative and federal forfeiture funds, totaling \$102,030 as of December 31, 2009. Furthermore, 36 locations accept cash and remittances without a change fund. No new cash funds were authorized during our review period. We found one location with a cash overage of less than \$1. 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
Larry Baum, Senior Auditor

Frank Mazza, Audit Supervisor
Duane Chess, Assistant Auditor