



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER 0

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DATE: 4/19/2011

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

**BACKGROUND:**

The Auditor's Office planned and conducted 70 surprise cash counts, totaling \$99,740 during the three (3)-months ending December 31, 2010, for Tarrant County fee offices that collect cash and other remittances, as well as 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

March 7, 2011

The Honorable District Judges  
The Honorable Commissioners Court  
Christina Glenn, Executive Director, Domestic Relations Office  
Jessica Buchert, Director, Child Support Office  
The Honorable Sheriff Dee Anderson  
Tarrant County, Texas

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

In accordance with Local Government Code, Sections 114.043, 115.003(a), and 130.902, we conducted 70 surprise cash counts, totaling \$99,740 during the three-months ending December 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 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 63 authorized change funds and 8 petty cash funds, including investigative and federal forfeiture funds, totaling \$102,305 as of December 31, 2010. Furthermore, 34 locations accept cash and remittances without a change fund. No additional cash funds were authorized, and no change funds were closed during the review period.

During our review, we found that the Child Support Office had cash and checks in the safe that had not been deposited with Auditor's Office or properly recorded, as appropriate. Specifically:

- Three checks totaling \$248.65, dated between January and July 2009, and cash totaling \$251.01 had not been remitted to the Auditor's Office. The checks were payments related to corrections of posting errors indemnified by Commissioners Court on December 16, 2008. The cash mostly represented overages identified during the daily reconciliation process dating back to December 2006. On December 1, 2010, Child Support staff remitted these funds to the Auditor's Office.

- Five checks totaling \$784.14, dated between July 31 and August 3, 2007, and cash totaling \$50 had not been properly recorded. The checks were for payment of child support to the custodial parents. Child Support staff stated that the checks were found in the employee's desk who had left County employment. On December 2, 2010, staff returned the stale-dated checks to the respective payers and requested replacement checks. The cash represented an overpayment received on February 23, 2010 from a non-custodial parent. Staff recorded the overpayment to the non-custodial parent's unpaid fees on November 30, 2010.
- A Child Support Office employee had used the change fund to cash a personal check. Local Government Code, Section 130.902(c), states, "*A change fund may not be used to make loans or advances or to cash checks or warrants of any kind.*" According to the employee, she was not aware of the statute prohibiting the cashing of checks.

On March 16, 2011, we performed an additional surprise cash count at the Child Support Office and found no exceptions.

Previously reported, the Sheriff's Inmate Trust Fund remains short by \$100 resulting from the receipt of a counterfeit bill. The Auditor's Office will work in collaboration with the County Administrator's Office and the District Attorney's Office to develop a policy addressing the disposition of losses from counterfeit bills. Based on our recommendation, the Sheriff's Office postponed final resolution of this loss until a policy is approved by the Commissioners Court.

Excluding the Child Support Office, we found seven locations had cash overages totaling \$19.90. Management agreed to deposit the overages. Excluding the Sheriff's Office, one location had a shortage of less than \$1, which the employee reimbursed.

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

*Attachment:*

Management Response from the Child Support Office

*Distribution:*

Denise Martin, Financial Accounting Manager, Child Support Office

Bob Knowles, Executive Chief Deputy, Sheriff's Office

James Skidmore, Captain, Sheriff's Office



**TARRANT COUNTY  
DOMESTIC RELATIONS  
CHILD SUPPORT OFFICE**

**JESSICA BUCHERT**  
Director, Child Support

**200 E. Weatherford  
Fort Worth, TX 76102**

Tuesday, April 12, 2011

S. Renee Tidwell  
County Auditor

*Re: Audit Report*

Dear Ms. Tidwell,

We are in receipt of the draft Auditor's report entitled *Cash Counts for the Three-Months Ending December 31, 2010*. The Child Support office is in agreement with your findings.

We appreciate the professionalism and diligence displayed by your office, and look forward to a continued productive relationship.

Sincerely,



Jessica Buchert  
Tarrant County Child Support