



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER 0

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DATE: 02/15/2011

SUBJECT: **RECEIVED AND FILE THE AUDITOR'S REPORT FOR THE TARRANT COUNTY EXIT REVIEW FOR THE COUNTY CLERK**

***** CONSENT AGENDA *****

COMMISSIONERS COURT ACTION REQUESTED:

It is requested that the Commissioners Court receive and file the Auditor's report of the Tarrant County Exit Review for the County Clerk.

BACKGROUND:

Effective December 31, 2010, Suzanne Henderson retired as County Clerk and on January 1, 2011 Mary Louise Garcia assumed that office. The Auditor's Office performed a limited review of the County Clerk's books and records to provide accountability and cut-off procedures for the transfer of authority. Attached is the report regarding this review.

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

January 19, 2011

The Honorable District Judges
The Honorable Commissioners Court
The Honorable Mary Louise Garcia, County Clerk
Tarrant County, Texas

RE: Auditor's Report – Exit Review for County Clerk

SUMMARY

On December 31, 2010, the Honorable Suzanne Henderson retired as Tarrant County Clerk and the Honorable Mary Louise Garcia assumed office on January 1, 2011. The Auditor's Office conducted selected procedures to provide accountability and cut-off procedures for the transfer of authority to the incoming County Clerk. During our testing, we performed the following procedures:

- Reviewed and reconciled cash and trust balances as of December 31, 2010
- Obtained ending receipt numbers, both automated and manual
- Verified the change of the officeholder's name on all County Clerk bank accounts
- Verified that new check stock was obtained for new officeholder and that old check stock was destroyed
- Reviewed documentation for the change of authorized signatures related to accounts payable, payroll, and ReadSoft
- Determined whether outgoing officeholder's passwords to County systems and applications were removed
- Verified receipt of out-going officeholder's office keys, building access card, employee identification badge, and parking Chubb card
- Reviewed the incoming officeholders Official Bond and Oath on file with the County Clerk's Office

We do not opine on the financial statements and internal control structure of the County Clerk's Office since the scope of this review was limited in nature. Based on the results of our testing, the transfer of authority appears to be complete without exception.

BACKGROUND

The County Clerk is elected for a term of four years. It is the County Clerk's responsibility to provide administrative support for 15 courts and maintain records for criminal and civil cases, as well as files for probated estates. The County Clerk also maintains records pertaining to birth certificates and marriage licenses, deeds to homes and other properties, including oil and gas lease records, death certificates, and a multitude of other personal and business documents. The County Clerk records the proceedings of each Commissioners Court.

Pursuant to the Local Government Code Section 114.041, the County Clerk must maintain an accounting system that adequately reports all receipts of money and subsequent disbursements.

CLOSING REMARKS

We appreciate the cooperation of the Honorable Mary Louise Garcia and her staff during our review. We look forward to working with them in the future. In addition, we express gratitude to the Honorable Suzanne Henderson for the cooperation extended to the Auditor's Office during her term.

Sincerely,



S. Renee Tidwell, CPA
County Auditor

Distribution:

The Honorable Suzanne Henderson, Former County Clerk
Jeff Nicholson, County Clerk Chief Deputy
Frieda Gregory, Accounting & Trust Manager

Team:

Kim Trussell, Audit Manager
Maki Ogata, Senior Auditor