



COMMISSIONERS COURT  
COMMUNICATION

CO#114597  
REFERENCE NUMBER 0  
PAGE 1 OF 2  
DATE: 2/5/2013

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF CASH COUNTS FOR THE THREE MONTHS ENDING DECEMBER 31, 2012**

**\*\*\* 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, 2012.

**BACKGROUND:**

The Auditor's Office conducted forty-seven (47) surprise cash counts, totaling \$81,945.00 during the three (3) months ending December 31, 2012, for Tarrant County fee offices 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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January 16, 2013

The Honorable District Judges  
The Honorable Commissioners Court  
The Honorable Sheriff Dee Anderson  
Tarrant County, Texas

Re: Auditor's Report – Cash Counts for the Three-Months Ending December 31, 2012

In accordance with Local Government Code, Sections 114.043, 115.003(a), and 130.902, we conducted 47 surprise cash counts, totaling \$81,945 during the three-months ending December 31, 2012, for Tarrant County fee offices that collect cash and other remittances and the Tarrant County Narcotics Unit. As previously reported, the Sheriff's Inmate Trust Fund remains short by \$100 resulting from the receipt of a counterfeit bill. One other location had a cash shortage of less than one dollar. Six locations had cash overages totaling \$27.98. One location had a cash overage of \$20, and another location had a cash overage of \$6. The remaining locations had overages of less than one dollar. Each location either deposited or refunded the cash overage to the customer, as appropriate. The objectives of our review 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 64 authorized change funds and 9 petty cash funds, including investigative and federal forfeiture funds, totaling \$133,120 as of December 31, 2012. Furthermore, 34 locations accept cash and remittances without a change fund.

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