



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#132120

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DATE: 02/11/2020

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE CASH COUNTS OF THE TARRANT COUNTY TAX OFFICE LOCATIONS**

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

COMMISSIONERS COURT ACTION REQUESTED:

It is requested that the Commissioners Court receive and file the Auditor's Report of the Cash Counts of the Tarrant County Tax Office Locations.

BACKGROUND:

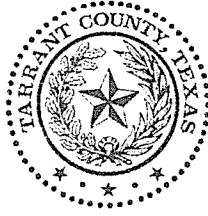
In accordance with Local Government Code, the Auditor's Office conducted surprise cash counts at all eight Tarrant County Tax Office locations from January 21 - January 23, 2020. The objective of the review was to determine whether cash and other remittances reconciled at the time of the count and safeguards were in place to protect County assets.

FISCAL IMPACT:

There is no direct fiscal impact associated with this item.

SUBMITTED BY: Auditor's Office

PREPARED BY: S. Renee Tidwell
APPROVED BY:



TARRANT COUNTY
TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506
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CRAIG MAXWELL
FIRST ASSISTANT COUNTY AUDITOR
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January 28, 2020

The Honorable Wendy Burgess, Tax Assessor - Collector
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Cash Counts of the Tarrant County Tax Offices

In accordance with Local Government Code, the Auditor's Office conducted surprise cash counts at all eight Tarrant County Tax Office locations from January 21 – January 23, 2020.


The objectives of our review were to determine whether:

- Change funds and remittances were accurately recorded and properly reconciled to the respective accounts;
- 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; and
- Physical safeguards were in place to protect County funds.

Of the eight locations counted, five locations had immaterial differences that will be recorded to their Over / (Short) general ledger accounts.

We appreciate the cooperation of the Tax Office during our review. If you have any questions concerning this report, please do not hesitate to call.

Sincerely,


S. Renee Tidwell, CPA
County Auditor

Distribution: Thomas Spencer, Tax Office Chief of Staff



TARRANT COUNTY TAX OFFICE

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In God We Trust

WENDY BURGESS
Tax Assessor-Collector

January 29, 2020

Rene Tidwell, County Auditor
The Honorable District Judges
The Honorable Commissioner's Court
Tarrant County, Texas

Subject: Response to Auditor's Report – Cash Counts of Tarrant County Tax
Offices

The Tax Office appreciates the Auditors continuing oversight of our operations; specifically, the need to verify cash counts.

With 8 locations and approximately 100 cash drawers as well as 9 safes, the job of maintaining continuous control of the amount of cash on hand is significant. This is even more challenging given the high volume of cash that is processed through our offices every day.

On behalf of my staff, I take great pride in acknowledging the outstanding results of this surprise audit. I consider it a remarkable accomplishment that the Auditors noted an aggregate variance for all offices of only a few pennies.

These exceptional results are the result of the hard work & dedication of each staff member, the oversight of supervision, and the policies and procedures that challenge us to balance to the penny every day.

We value and appreciate our strong relationship with the Auditors Office.

Should you have any questions, please contact me or my Chief of Staff, Tom Spencer.

A rectangular grey box redacting the signature of Wendy Burgess.

Wendy Burgess
Tarrant County Tax Assessor-Collector