



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#138454

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DATE: 06/28/2022

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE CASH
COUNTS AT THE HUMAN RESOURCES DEPARTMENT**

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report of the Cash Counts at the Human Resources Department.

BACKGROUND

In accordance with Texas Local Government Code, the Auditor's Office conducted surprise cash counts at Human Resources on May 25, 2022. The objective of the review was to determine whether cash and other remittances reconciled at the time of the cash count and was adequately safeguarded.

FISCAL IMPACT

There is no fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	Kim Trussell S. Renee Tidwell
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TARRANT COUNTY
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June 15, 2022

Ms. Tina Glenn, Director, Human Resources
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Cash Counts of Tarrant County Human Resources

In accordance with Local Government Code, the Auditor's Office conducted surprise cash counts at Human Resources on May 25, 2022. The objective of our review was to determine whether cash and other remittances reconciled at the time of the cash count and was adequately safeguarded. The count at one location resulted in an overage of \$20.25 that was deposited with the Auditor's Office on June 2, 2022. No cash was on hand at the second location. We observed the following issues that require management's attention:

1. *Segregation of duties was not adequate between certain incompatible tasks.* The process of collecting cash, issuing receipts, and depositing funds was performed by the same employee.
Recommendation: While we understand staffing limitations, these tasks should be properly segregated to mitigate the risk of error or theft.
2. *Deposits were not made timely.* Cash receipts at one location had not been deposited with the Auditor's Office since March 2022.
Recommendation: Funds should be deposited with the Auditor's Office weekly.

Attached is management's written response to this report. We also communicated less significant matters to staff during our count. We appreciate the cooperation of the HR staff. If you have any questions concerning this report, please do not hesitate to call.

Sincerely,

[REDACTED]
S. Renee Tidwell, CPA
County Auditor

Distribution: G.K. Maenius, County Administrator
Robin Worthy, Human Resources Assistant Director



TARRANT COUNTY

Department of Human Resources
Tina T. Glenn
Director

Civil Service
Administration

June 22, 2022

TO: S. Renee Tidwell, CPA
County Auditor

FROM: Tina T. Glenn
Director of Human Resources

SUBJECT: Response to Auditor's Report dated June 15, 2022

The Human Resources Department respectfully submits a response to the report from the Auditor's Office dated June 15, 2022, which summarizes findings and recommendations from the surprise cash count on May 25, 2022. During the surprise cash count, the Auditor's Office provided instructions to deposit overage cash in the amount of \$20.25. Of the \$20.25, \$10.25 was money found in the front reception area. The other \$10.00 was associated with an E-Pass sticker dating back to 2005. After learning where the cash should be deposited, the overage cash was deposited in the abandoned property fund on June 2, 2022.

In response to recommendations made by Audit staff, the Human Resources Department has improved the segregation of duties. Effective May 25, 2022, cash collected by front staff will be verified and deposited by the Office Manager. In the absence of the Office Manager, the front staff is required to have the General Office Clerk, who does not receive the cash, verify the collection and make the deposit. All cash received from location one will be deposited on or before the fifth business day after receiving the cash.

Additionally, the cash collection from location one historically has been generated by replacement identification badges. Effective May 2, 2022, the Facilities Management Department will provide the replacement identification badge. Thus, the amount of cash collected by location one in the Human Resources Department will significantly decrease.

Lastly, part of the less significant matters communicated by the Auditor's staff included the purchase of a safety deposit box for location two, which receives cash for various service activities and employee events. We are actively working with the Purchasing Department to secure a lock box.

The Human Resources Department would like to thank the Auditor's Office staff assigned for their professionalism and look forward to implementing recommendations to improve and strengthen our cash count processes.

Sincerely,



Tina Glenn
Director of Human Resources