



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#142638

PAGE 1 OF 5

DATE: 02/21/2024

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE
REGISTRY OF THE COURT ACCOUNTS HELD BY THE DISTRICT
CLERK AS OF SEPTEMBER 30, 2023**

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

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report of the Registry of the Court Accounts Held by the District Clerk as of September 30, 2023.

BACKGROUND

As required by Local Government Code, the Auditor's Office performed an audit of the registry funds held by the District Clerk as of September 30, 2023. The objectives of the audit were to determine whether the registry account balances shown on the attached financial statements were materially correct. The Auditor's Office also determined whether collateral held jointly by the District Clerk and the depository was adequate.

FISCAL IMPACT

There is no fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	Kim D. Trussell Kimberly M. Buchanan
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Kimberly M. Buchanan, CPA
Tarrant County Auditor



Office of the Tarrant County Auditor
100 E. Weatherford, Room 506
Fort Worth, Texas 76196-0103

Linda R. Castillo
First Assistant County Auditor

Phone (817) 884-1205
Fax (817) 884-1104

February 1, 2024

The Honorable Thomas Wilder, District Clerk
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

RE: Auditor's Report – District Clerk, FY2023 Review of Registry of the Court Accounts

SUMMARY

As required by Local Government Code, the Auditor's Office performed an audit of the registry funds held by the District Clerk as of September 30, 2023. The objectives of the audit were to determine whether 1) the registry account balances shown on the attached financial statements were materially correct, and 2) collateral held jointly by the District Clerk and the depository was adequate. In our opinion, the District Clerk's registry account balances were presented fairly, in all material respects, and collateral was adequate.

During fiscal year 2023, the District Clerk's Office presented 2,099 checks totaling \$16,835,543.28 for the auditor's review and approval. The auditor approved and countersigned checks totaling \$16,832,584.12. Of the 2,099 checks presented to the Auditor's Office, two checks totaling \$2,959.16 related to one case were rejected due to an incorrect amount and payee. The District Clerk's Office voided and reissued both checks.

We appreciate the cooperation of the District Clerk's staff during our audit. If you have any questions, please do not hesitate to call.

Sincerely,

A black rectangular box redacting the signature of Kimberly M. Buchanan.

Kimberly M Buchanan, CPA
County Auditor

Attachments: Statement of Assets and Liabilities
Statement of Changes in Assets and Liabilities
Management's response

Distribution: Doug Gowin, Operations Manager
Jessica Gray, Registry Fund Manager

**TARRANT COUNTY, TEXAS
DISTRICT CLERK
REGISTRY OF THE COURT ACCOUNTS**

Statement of Assets and Liabilities
Fiscal Year Ending September 30, 2023

Assets		
Cash (deposits)		\$ 3,832,085
Certificates of deposits, including accrued interest		<u>25,497,138</u>
	Total Assets	<u>\$ 29,329,223</u>
Liabilities		
Due to beneficiaries		<u>\$ 29,329,223</u>
	Total Liabilities	<u>\$ 29,329,223</u>

**TARRANT COUNTY, TEXAS
DISTRICT CLERK
REGISTRY OF THE COURT ACCOUNTS**

Statement of Changes in Assets and Liabilities
Fiscal Year Ending September 30, 2023

	Uninvested	Invested	Total
Beginning Balance – September 30, 2022	\$ 3,035,213	\$ 23,099,145	\$ 26,134,357
Deposits	19,504,976		19,504,976
Interest earned		674,798	674,798
Transfer from Invested to Uninvested	16,785,076	(16,785,076)	-
Transfer from Uninvested to Invested	(18,508,271)	18,508,271	-
Disbursements	(16,984,909)		(16,984,909)
Ending Balance - September 30, 2023	<u>\$ 3,832,085</u>	<u>\$ 25,497,138</u>	<u>\$ 29,329,223</u>



TARRANT COUNTY

THOMAS A. WILDER
DISTRICT CLERK

February 1, 2024

Kimberly Buchanan
County Auditor
100 E. Weatherford St.
Fort Worth, TX 76196

HAND DELIVERED

RE: Auditor's Report - District Clerk, Review of Registry of the Court Accounts

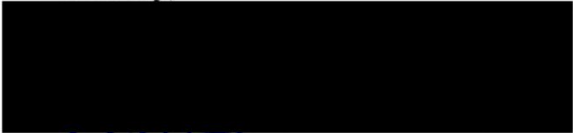
Dear Ms. Buchanan:

I would like to express my appreciation for your prompt and thorough review of the Registry of the Court Accounts for FY2023. I agree with your findings, and I am pleased that the review was conducted with minimal impact on my staff.

I am pleased to see that the number of rejected checks continues to decline compared to last year's audit and no loss of funds.

Your audit team, working together with my Accounting staff is to be commended for a job well done.

Sincerely,


Thomas A. Wilder
Tarrant County District Clerk