



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#142891

PAGE 1 OF 3

DATE: 04/02/2024

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE CASH
AND OTHER ASSET CONTROLS REVIEW FOR THE TARRANT
COUNTY CLERK**

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

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report of the cash and other asset controls review for the Tarrant County Clerk.

BACKGROUND

In accordance with the Local Government Code, the Auditor's Office performed surprise cash counts at all Tarrant County Clerk locations on January 17, 2024. The objectives of the review were to determine whether (1) change funds and remittances were accurately recorded and properly reconciled to the respective accounts, (2) 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 (3) adequate controls were in place to prevent potential fraud and abuse of county funds.

No overages/shortages were identified during the count and controls to safeguard county assets were adequate.

FISCAL IMPACT

There is no fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	Julie Hillhouse 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

March 1, 2024

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

Re: Auditor's Report – Cash and Other Asset Controls Review, County Clerk

In accordance with the Local Government Code, the Auditor's Office conducted a surprise cash count at all County Clerk locations on January 17, 2024.

The objectives of our review were to determine whether:

- Change funds and other 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
- Adequate controls were in place to prevent potential fraud and abuse of county funds.

No overages/shortages were identified during the count and controls to safeguard county assets were adequate.

We appreciate the cooperation of your staff during the review. If you have any questions, please do not hesitate to call.

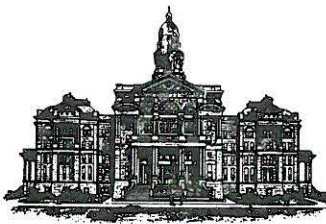
Sincerely,

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

Kimberly M. Buchanan, CPA
Tarrant County Auditor

Distribution:

Bartosz Lesniewicz, Chief Deputy
James Knowles, Accounting Trust Manager



Tarrant County 1895 Historic Courthouse

Mary Louise Nicholson, County Clerk
Recording life's events since 2011

100 W. Weatherford, Rm.130
Fort Worth Texas 76196-0401

Date: March 8, 2024

To: Kimberly M. Buchanan, County Auditor

From: Mary Louise Nicholson, County Clerk


RE: Auditor's Report – Cash and Other Asset Controls Review

Dear Ms. Buchanan:

I would like to thank the Auditor's office for their detailed approach and professionalism displayed during the cash and other asset controls review on January 17, 2024. I recognize the importance of collaborating with the Auditor's office to ensure we properly account for and safeguard the public's money. My team and I also respect the auditor's opinions and findings discovered during the surprise cash counts at all of our locations.

We look forward to working with your team in the future to ensure we have all controls and safeguards in place.

Sincerely,


Mary Louise Nicholson
County Clerk

Cc: Tarrant County Commissioners Court
Tarrant County District Court Judges