



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#141456

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DATE: 8/15/2023

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

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

COMMISSIONERS COURT ACTION REQUESTED:

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

BACKGROUND:

In accordance with the Local Government Code, the Auditor's Office performed surprise cash counts at all nine Tarrant County Tax Office locations on July 12, 2023. 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) safeguards were in place to protect County assets.

FISCAL IMPACT:

There is no fiscal impact associated with this item.

SUBMITTED BY:	County Auditor	PREPARED BY:	Julie K. Hillhouse
		APPROVED BY:	Kimberly M. Buchanan



TARRANT COUNTY

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KIMBERLY M. BUCHANAN, CPA
COUNTY AUDITOR
kmbuchanan@tarrantcountytx.gov

July 27, 2023

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 nine Tarrant County Tax Office locations on July 12, 2023.

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
- Adequate controls were in place to prevent potential fraud and abuse of County funds.

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,


Kimberly M. Buchanan, CPA
County Auditor

Distribution: Jerry Cantu, Tax Office Chief of Staff



TARRANT COUNTY TAX OFFICE

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In God We Trust

WENDY BURGESS
PCC, CTOP, PCAC, CSTA
Tax Assessor-Collector

July 28, 2023

Kimberly M. Buchanan, County Auditor
The Honorable District Judges
The Honorable Commissioner's Court
Tarrant County, Texas

Subject: Response to Auditor's Report – Cash Counts of the Tarrant County Tax
Offices, July 12, 2023

The Tax Office appreciates the Auditor's Office continuing oversight of our operations, specifically the need to verify cash counts.

With 8 offices, 9 locations, over 100 cash drawers, and 9 safes, maintaining continuous control of the amount of cash on hand is quite significant. This job is even more challenging given the high volume of cash that is processed through our offices on a regular basis.

On behalf of my staff, I take great pride in acknowledging the outstanding results of this surprise audit. The excellent results are due to the hard work & dedication of each staff member, the oversight of supervision, and adequate policies and procedures to include dual controls ensuring the prevention fraud or abuse of funds in our control as well as balancing to the penny each day.

We value and appreciate our strong relationship with the Auditor's Office.

Should you have any questions, please contact me or my Chief of Staff, Jerry Cantu.

[REDACTED]
Wendy Burgess, PCC, CTOP, PCAC, CSTA
Tax Assessor-Collector