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Tarrant County Auditor

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December 4, 2023

Mr. Vinny Taneja, Director of Public Health
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report –Tarrant County Public Health Change Funds

During fiscal year 2023, the Auditor's Office confirmed each departments change fund balances authorized by Commissioners Court. Typically, a change fund is used for the purpose of giving change to an individual for a service or business transaction. The objective of our confirmation process was to determine whether the change funds were accounted for and periodically reconciled by someone other than the custodian.

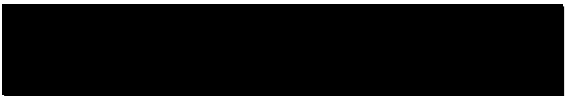
For the Tarrant County Public Health locations, we determined that all change funds reconciled to the general ledger except for the Bagsby-Williams Public Health Center. Furthermore, we found that the change funds were not periodically accounted for or reconciled by someone other than the custodian (i.e., Public Health's Business Office). We also determined that this location did not return all cash count forms to the Business Office. The Business Office did not identify the variance prior to confirming amounts to the Auditor's Office.

Because the Bagsby-Williams location did not reconcile to the general ledger, we conducted a surprise cash count on November 1, 2023. We observed that all authorized change funds were accounted for and reconciled to the general ledger. However, we recommend the Business Office implement procedures to account for and periodically reconcile change funds. These procedures should include:

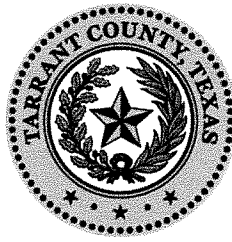
- A reconciliation of change funds by location to amounts authorized by Commissioners Court,
- A chain of custody document for change funds moved between locations, and
- Periodic surprise cash counts and reconciliation by someone other than the custodian.

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

Sincerely,


Kimberly M. Buchanan, CPA
Tarrant County Auditor

Distribution: Chandler Merritt, Tarrant County Administrator
Cathy Andler, Associate Director, Fiscal Management, Public Health



Public Health

Dear Auditor Buchanan,

Thank you for conducting an audit on our Public Health change funds. We appreciate the oversight and professionalism of the Auditor's Office as we both go about safeguarding Tarrant County taxpayer dollars.

Tarrant County Public Health plans to improve its internal controls over change funds throughout its county buildings and clinic locations in effort to improve our line of sight and reconciliation of change funds.

Tarrant County Public Health plans to implement the following efforts:

- Monthly random spot checks where the Financial Portfolio Coordinator and/or the Revenue Cycle Supervisor visit clinics on-site, to verify change funds and ensure all is accounted for.
- Creation of an audit checklist that will be completed and submitted to the Business Office Manager and Business Solutions Manager for review.
- Internal tracking of all Public Health change funds by location and amount; and an annual review of all change fund information.
- Improve communication between Fiscal Management and clinical supervisors regarding change funds and any related changes to the assigned location's change fund.

The Tarrant County Public Health is in receipt of the Audit Report your office conducted in November 2023 and we concur with your finding. We look forward to implementing the recommended procedures along with additional procedures to reconcile and increase oversight of change funds.

Please let me know if you have any questions or additional information.

Thank you.



Veerinder Taneja, MBBS
Director of Public Health



Tarrant County Public Health

