

TARRANT COUNTY
TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506
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September 23, 2022

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

Re: Auditor's Report – Cash Counts of the County Clerk Offices

In accordance with the Local Government Code, the Auditor's Office conducted surprise cash counts at all County Clerk Office locations on August 17, 2022. The objective of our review was 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.

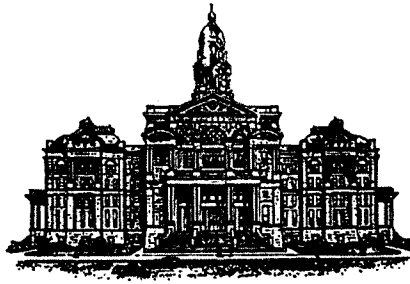
The Commissions Court authorized change funds totaling \$7,460 to the County Clerk's Office for specific locations and business purposes. Two locations had immaterial differences of \$1.00 or less. The shortages were repaid by the clerks in accordance with the County Clerk's Cash Handling Policy. A third location had a cash overage of \$46.00 because two check payments received by mail had not been recorded into the system at the time of our count. The payments were subsequently recorded when the clerk returned from lunch.

We also observed that procedures related to the tracking and movement of change funds were not adequate. Specifically, the spreadsheet provided to the Auditor's Office showing the locations of the change funds was not accurate. This issue was discussed with management, and they agreed that the procedures should be improved.

We appreciate the cooperation of the County Clerk staff during our review. If you have any questions concerning this report, please do not hesitate to call.

Sincerely,

S. Renee Tidwell, CPA
County Auditor



Tarrant County 1895 Courthouse

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

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

Date: September 30, 2022

From: Mary Louise Nicholson, Tarrant County Clerk

To: Renee Tidwell, Tarrant County Auditor

Reference: Response to Auditor's Report – Cash Counts of the County Clerk Offices

I would like to thank the Auditor's office for their thorough audit of our processes for the use, handling, and reconciliation of our change funds. We take our responsibility for oversight of our financial processes very seriously, and appreciate the Auditor office's partnership to ensure we properly account for and safeguard the public's money.

Even though all the change funds were accurately accounted for, our internal processes made it confusing and difficult for the audit team. We recognize the need to change our written policies and procedures, simplifying and updating them. We have already made changes and thank the audit team for giving us an opportunity to improve our office.

Respectfully,

Mary Louise Nicholson, Tarrant County Clerk