



TARRANT COUNTY
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February 21, 2023

Bennie Medlin, Director, Juvenile Services
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Cash Count of Juvenile Services

In accordance with Local Government Code, the Auditor's Office conducted a surprise cash count at Juvenile Services on February 6, 2023. The objective of our review was to determine whether 1) cash and other remittances reconciled at the time of the count, and 2) safeguards were in place to protect County assets, including gift cards. The petty cash fund reconciled at the time of our count.

Regarding the gift cards, we observed that Walmart and movie gift cards totaling \$1,457 remain in the department's safe. There was no change in the number and value of gift cards since the previous count performed in December 2021. The gift cards were purchased for the Drug Court Program which was dissolved last year. Although Juvenile Services has a Gift Card Incentives policy, it is specific to Drug Court. Per our discussion with the department head, the Walmart cards will be used for the purchase of clothing, personal hygiene, and school supplies for juveniles in accordance with the petty cash policy. The movie gift cards will be used for the annual youth transformation awards event. We recommend that the issuance of the gift cards be documented, including the date of issuance, the amount of the card, the purpose, and the recipient's name and signature upon receipt of the gift card. Also, the Gift Card Incentives policy should be appropriately revised.

We appreciate the cooperation of the Juvenile Services 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

Attachment: Management's response

Audit Team: Kim Trussell, Audit Manager
Brandy Greene, Senior Auditor
Keeli Woods, Senior Auditor



TARRANT COUNTY JUVENILE SERVICES

BENNIE MEDLIN
Director

RON LEWIS
Deputy Director

To: Renee Tidwell, County Auditor
From: Bennie Medlin, Director Juvenile Services
Date: February 23, 2023
Subj: Response to County Auditor's Report – Cash Count of Juvenile Services

I am writing to acknowledge receipt of the Auditor's Report - Cash Count of Juvenile Services. I agree with the findings of the report and intend to follow-up as noted in the report. To be specific, we are taking the following measures in response to the report:

1. Use the remaining Walmart Gift cards to purchase clothing, personal hygiene, and school supplies for juveniles in accordance with the current petty cash policy.
2. Use the remaining gift cards as incentives for youth on supervision in the community who are recognized for positive behavior and success during the annual Juvenile Services Transformation Awards Ceremony.
3. Ensure the issuance of the gift cards are documented, including the date of issuance, the amount of the card, the purpose, and the recipient's name and signature upon receipt of the gift card.
4. Revise and update the Gift Card Incentives policy to ensure it reflects current practice.

I appreciate the professional way the audit was conducted and welcome any questions you may concerning this matter.

bm