



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#140472

PAGE 1 OF 6

DATE: 03/14/2023

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE  
REGISTRY OF THE COURT ACCOUNTS HELD BY THE DISTRICT  
CLERK AS OF SEPTEMBER 30, 2022**

**\*\*\* CONSENT AGENDA \*\*\***

**COMMISSIONERS COURT ACTION REQUESTED**

It is requested that the Commissioners Court receive and file the Auditor's Report of the Registry of the Court Accounts Held by the District Clerk as of September 30, 2022.

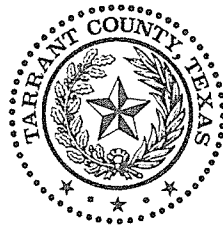
**BACKGROUND**

In accordance with the Local Government Code 117.123, the Auditor's Office performed an audit of the registry funds held by the District Clerk as of September 30, 2022. The objective of our audit was to determine whether the registry account balances shown on the attached financial statements were materially correct. The Auditor's Office also determined whether collateral held jointly by the District Clerk and the depository was adequate.

**FISCAL IMPACT**

There is no direct fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	S. Renee Tidwell
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**TARRANT COUNTY**  
TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506  
100 E. WEATHERFORD  
FORT WORTH, TEXAS 76196-0103  
817/884-1205  
Fax 817/884-1104

S. RENEE TIDWELL, CPA  
COUNTY AUDITOR  
rtidwell@tarrantcounty.com

KIM BUCHANAN, CPA  
FIRST ASSISTANT COUNTY AUDITOR  
kmbuchanan@tarrantcounty.com

February 16, 2023

The Honorable Thomas Wilder, District Clerk  
The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

RE: Auditor's Report – District Clerk, FY2022 Review of Registry of the Court Accounts

## SUMMARY

As required by Local Government Code 117.123, the Auditor's Office performed an audit of the registry funds held by the District Clerk as of September 30, 2022. The objective of our audit was to determine whether the registry account balances shown on the attached financial statements were materially correct. We also determined whether collateral held jointly by the District Clerk and the depository was adequate. In our opinion, the District Clerk's registry account balances shown on the attached financial statements were presented fairly, in all material respects. We also found that the value of collateral held by the clerk and the depository exceeded the amounts required by the contract.

## BACKGROUND

The registry accounts are funds deposited and held for a third party per court order or statute. The funds held in the registry do not belong to Tarrant County. Rather, the District Clerk holds the funds in a fiduciary capacity to satisfy a legal pleading or to await the outcome of a legal proceeding. The registry accounts are recorded into the Trust Information Management System (TIMS) application, the District Clerk's case management system. The clerk is responsible for the deposits, disbursements, and the investment of the registry funds. Currently, the registry accounts are held at JP Morgan Chase.

In accordance with Local Government Code Section 117.121, *Disbursements of Funds*, the Auditor's Office reviews, and countersigns disbursements made from the District Clerk's Registry Accounts. The code states, "All checks or drafts issued for the disbursement of the registry fund must be submitted to the county auditor for the auditor's countersignature before delivery or payment. The county auditor may countersign the check only on written evidence of the order of the judge of the court in which the funds have been deposited, authorizing the disbursement of the funds."

During fiscal year 2022, the District Clerk's Office presented 2,101 checks totaling \$15,228,528.39 for the auditor's review and approval. The auditor approved and countersigned checks totaling \$15,225,046.28. Of the 2,101 checks presented to the Auditor's Office, seven checks totaling \$3,482.11 related to four cases were rejected due to an incorrect amount or payee. The District Clerk's Office voided and reissued all seven checks.

### **CLOSING REMARKS**

We appreciate the cooperation of the District Clerk's staff during our audit. If you have any questions, please do not hesitate to call.

Sincerely,

A large black rectangular redaction box covering the signature of S. Renee Tidwell.

S. Renee Tidwell, CPA  
County Auditor

*Attachments:* Statement of Assets and Liabilities  
Statement of Changes in Assets and Liabilities  
Management's response

*Distribution:* Doug Gowin, Operations Manager  
Jessica Gray, Registry Fund Manager

*Audit Team:* Matt Jones, Audit Manager  
Rosa Beltran, Senior Internal Auditor

**TARRANT COUNTY, TEXAS  
DISTRICT CLERK  
REGISTRY OF THE COURT ACCOUNTS**

Statement of Assets and Liabilities  
Fiscal Year Ending September 30, 2022

<b>Assets</b>		
Cash (deposits)		\$ 3,035,213
Certificates of deposits, including accrued interest		<u>23,099,145</u>
Total Assets		<u>\$ 26,134,357</u>
<b>Liabilities</b>		
Due to beneficiaries		<u>\$ 26,134,357</u>
Total Liabilities		<u>\$ 26,134,357</u>

**TARRANT COUNTY, TEXAS  
DISTRICT CLERK  
REGISTRY OF THE COURT ACCOUNTS**

Statement of Changes in Assets and Liabilities  
Fiscal Year Ending September 30, 2022

	<b>Uninvested</b>	<b>Invested</b>	<b>Total</b>
Beginning Balance – September 30, 2021	\$ 2,575,817	\$ 25,282,906	\$ 27,858,723
Deposits	13,201,754		13,201,754
Interest earned		146,025	146,025
Transfer from Invested to Uninvested	14,625,097	(14,625,097)	-
Transfer from Uninvested to Invested	(12,295,311)	12,295,311	-
Disbursements	(15,072,144)		(15,072,144)
Ending Balance - September 30, 2022	<u>\$ 3,035,213</u>	<u>\$ 23,099,145</u>	<u>\$ 26,134,357</u>



## TARRANT COUNTY

**THOMAS A. WILDER**  
DISTRICT CLERK

February 23, 2023

Renee Tidwell  
County Auditor  
100 E. Weatherford St.  
Fort Worth, TX 76196

**HAND DELIVERED**


**RE:** Auditor's Report - District Clerk, Review of Registry of the Court Accounts

Dear Ms. Tidwell:

I would like to express my appreciation for your prompt and thorough review of the Registry of the Court Accounts for FY2022. I agree with your findings, and I am pleased that the review was conducted with minimal impact on my staff.

Your audit team, working together with my Accounting staff is to be commended for a job well done.

Sincerely,

  
Thomas A. Wilder  
Tarrant County District Clerk