



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#140583

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DATE: 03/28/2023

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE CASH
COUNTS OF THE SHERIFF'S OFFICE**

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report for the Cash Counts of the Sheriff's Office.

BACKGROUND

In accordance with Local Government Code, the Auditor's Office conducted a surprise cash count at the Sheriff's Office on February 7, 2023. The objective of the 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 funds.

FISCAL IMPACT

There is no fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY:	Kim Trussell
		APPROVED BY:	S. Renee Tidwell



TARRANT COUNTY

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March 1, 2023

The Honorable Bill Waybourn, Tarrant County Sheriff
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – Cash Count of Tarrant County Sheriff's Office

In accordance with Local Government Code, the Auditor's Office conducted a surprise cash count at the Sheriff's Office on February 7, 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 funds. The Commissioners Court has authorized four funds totaling \$80,500 for the Sheriff's Office. As a result of our counts, the total authorized amount reconciled. However, we observed two issues that require management's attention, described below.

1. As previously reported in August 2021, the Sheriff's accounting records did not accurately reflect a \$230 shortage in the Petty Cash (Travel) Fund that resulted from two thefts. Based on the Criminal District Attorney's recommendation in 2021, Sheriff's Office management agreed to request that the Commissioners Court approve indemnification of the loss and authorize the County Auditor to replenish the funds.

We also noted that the Commissioners Court approved the Sheriff's Petty Cash (Travel) Fund policy on November 10, 1998. The policy states that documentation must be completed and returned to the Sheriff's Accounting Office within 24 hours after completion of the trip along with any unused advanced travel money. We acknowledge that this timeline is likely not feasible since the extradition officers travel most of the week.

Recommendations: Sheriff's Office management should request that the Commissioners Court indemnify the \$230 loss and authorize the County Auditor to replenish the fund. Furthermore, management should modify standard operating procedures to require that all shortages be recorded, including those pending resolution. Procedures should also be revised to reflect current procedures, including a reasonable timeline for the travel documents to be remitted to the Accounting Office.

2. On November 1, 2022, the Commissioners Court approved a \$25,000 increase to the Sheriff's Combined Narcotics Enforcement Team (CNET) imprest fund, bringing the total amount to \$50,000. The Auditor's Office issued four separate checks dated January 17, 2023, made payable to the Sheriff's Office. During our count, we reconciled only \$25,000 at CNET. CNET staff stated that they had not received the additional \$25,000. After further review, we observed that two checks had been cashed, and two checks remained outstanding. According to the Accounting Office staff, the entire \$25,000 would be delivered to CNET after the remaining two checks were cashed. The funds and the remaining two checks were secured in a safe located in the Accounting Office. However, one person has sole access.

Prior to the issuance of this report, the remaining two checks were cashed and remitted to CNET on February 16, 2023.

Recommendations: In the future, checks should be cashed, and the cash delivered to the appropriate area as approved by Commissioners Court as soon as possible. Also, access to the safe should be granted to at least one more individual.

We appreciate the cooperation of the Sheriff's Office 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

Distribution: Jennifer Gabbert, Chief of Staff, Sheriff's Office
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TARRANT COUNTY
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March 20, 2023

To: Renee Tidwell, County Auditor
From: Sheriff Bill E. Waybourn

Subject: Auditor's Report - Cash Count of Tarrant County Sheriff's Office

I would like to thank you and your team for such a detailed review of the Cash Count operations. We have reviewed the report and communicated with the Tarrant County District Attorney's Office, Risk Management and our office regarding your recommendations.

Regarding Recommendation 1 - This relates to a Petty Cash shortage of \$230 after two Extradition Deputies were victims of crime (Burglary of a Vehicle) in two separate incidents. Police reports were completed by the appropriate agency in both cases. One case resulted in a loss of \$30 and one a loss of \$200. The Sheriff's Office will ask the Commissioners Court to indemnify the Sheriff as non-negligent for this loss of county money as outlined in the Tarrant County Indemnity Policy for Elected and Appointed Officials and Local Government Code 157.903.

To and effort to improve processes, the Sheriff's Office will review current operating procedures for recording shortages and timelines for submitting travel documents to the Accounting Office.

Regarding Recommendation 2 - This relates to checks issued by the Auditor's Office that were not cashed quickly and the access to the safe where the checks are secured. The Sheriff's Office will continue to work to shorten the check cashing process. We will review our safe access procedure to determine if changes should be made.

At Your Service,

Sheriff Bill E. Waybourn
Tarrant County Sheriff's Office