



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#141731

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DATE: 09/19/2023

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE  
TARRANT COUNTY AUDITOR EXIT PROCEDURES**

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

**COMMISSIONERS COURT ACTION REQUESTED**

It is requested that the Commissioners Court receive and file the Auditor's Report of the Tarrant County Auditor exit procedures.

**BACKGROUND**

The former Tarrant County Auditor retired effective July 8, 2023. We conducted selected procedures to provide accountability for the transfer of authority over County assets and fiduciary funds in the County Auditor's safekeeping. These procedures included the removal of the following:

- Security authorizations to electronic computer systems;
- Access to the online banking application;
- Access to County investment accounts;
- Signature authority for all Tarrant County bank and investment accounts, and;
- Authorization to create and close Tarrant County bank and investment accounts.

Based on the results of our procedures, the transfer of authority is complete. Since our procedures were limited in nature, we do not opine on the County's financial statements and internal control structure.

**FISCAL IMPACT**

There is no fiscal impact associated with this item.

|               |                |                              |  |
|---------------|----------------|------------------------------|--|
| SUBMITTED BY: | Auditor Office | PREPARED BY:<br>APPROVED BY: | Julie K. Hillhouse<br>Kimberly M. Buchanan |
|---------------|----------------|------------------------------|--|



## TARRANT COUNTY

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KIMBERLY M. BUCHANAN, CPA  
COUNTY AUDITOR  
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August 30, 2023

The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

Re: Auditor's Report – Tarrant County Auditor Exit Procedures

The former Tarrant County Auditor retired effective July 8, 2023. We conducted selected procedures to provide accountability for the transfer of authority over County assets and fiduciary funds in the County Auditor's safekeeping. These procedures included the removal of:

- security authorizations to electronic computer systems,
- access to the online banking application,
- access to County investment accounts,
- signature authority for all Tarrant County bank and investment accounts, and
- authorization to create and close Tarrant County bank and investment accounts.

Based on the results of our procedures, the transfer of authority is complete. Since our procedures were limited in nature, we do not opine on the County's financial statements and internal control structure.

Sincerely,

  
Kimberly M. Buchanan, CPA  
County Auditor

*Auditor:* Julie Hillhouse, Audit Manager - Information Systems