



**COMMISSIONERS COURT
COMMUNICATION**

COURT ORDER NUMBER 144815

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DATE: 3/11/2025

**SUBJECT: RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE REVIEW OF
REGISTRY OF THE COURT ACCOUNTS HELD BY THE DISTRICT
CLERK AS OF SEPTEMBER 30, 2024**

***** 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, 2024.

BACKGROUND

As required by Local Government Code, the Auditor's Office performed an audit of the registry funds held by the District Clerk as of September 30, 2024. The objectives of the audit were to determine whether: 1) the registry account balances shown on the attached financial statements were materially correct, and 2) collateral held jointly by the District Clerk and the depository was adequate.

FISCAL IMPACT

There is no fiscal impact associated with this action.

SUBMITTED BY	Auditor	PREPARED BY:	Kim Trussell
		APPROVED BY:	Kimberly Buchanan

Kimberly M. Buchanan, CPA
Tarrant County Auditor



Office of the Tarrant County Auditor
100 E. Weatherford, Room 506
Fort Worth, Texas 76196-0103

Linda R. Castillo
First Assistant County Auditor

Phone (817) 884-1205
Fax (817) 884-1104

February 6, 2025

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

RE: Auditor's Report – District Clerk, FY2024 Review of Registry of the Court Accounts

As required by Local Government Code, the Auditor's Office performed an audit of the registry funds held by the District Clerk as of September 30, 2024. The objectives of the audit were to determine whether 1) the registry account balances shown on the attached financial statements were materially correct, and 2) collateral held jointly by the District Clerk and the depository was adequate.

In our opinion, the District Clerk's registry account balances, as shown on the attached financial statements, were materially correct and collateral was adequate as of September 30, 2024.

During fiscal year 2024, the District Clerk presented 1,858 checks, totaling \$13,165,862, to the Auditor's Office for approval and countersignature. Seven (7) checks, totaling \$834,027, were rejected due to incorrect amounts. The District Clerk's Office voided and reissued all seven rejected checks.

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

Sincerely,

[Redacted Signature]
Kimberly M. Buchanan, CPA
Tarrant 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

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

Statement of Assets and Liabilities
Fiscal Year Ending September 30, 2024

Assets

Cash (deposits)	
Fiduciary (Agency Fund)	\$ 30,963
Non-Fiduciary (General Fund)	4,012,076
Certificates of deposits, including interest	<u>25,479,923</u>
Total Assets	<u>\$29,522,962</u>

Liabilities

Due to Beneficiaries	
Fiduciary (Agency Fund)	\$25,510,886
Non-Fiduciary (General Fund)	<u>4,012,076</u>
Total Liabilities	<u>\$29,522,962</u>

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

Statement of Changes in Assets and Liabilities
Fiscal Year Ending September 30, 2024

	Uninvested	Invested	Total
Beginning Balance, September 30, 2023	\$ 3,832,085	\$25,497,138	\$29,329,223
Deposits	12,297,262	-	12,297,262
Interest Earned	-	1,062,339	1,062,339
Transfer from Invested to Uninvested	11,624,055	(11,624,055)	-
Transfer from Uninvested to Invested	(10,544,463)	10,544,463	-
Disbursements, Registry Accounts	<u>(13,165,862)</u>	<u>-</u>	<u>(13,165,862)</u>
Ending Balance, September 30, 2024	<u>\$ 4,043,077</u>	<u>\$25,479,885</u>	<u>\$29,522,962</u>



TARRANT COUNTY

THOMAS A. WILDER
DISTRICT CLERK

February 7, 2025

Kimberly Buchanan
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. Buchanan:

I would like to express my appreciation for your prompt and thorough review of the Registry of the Court Accounts for FY2024. I agree with your findings, and I am pleased that the review was conducted with minimal impact on my staff.

I am pleased to see that the number of rejected checks continues to be low and no loss of funds occurred.

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