



**COMMISSIONERS COURT
COMMUNICATION**

COURT ORDER NUMBER _____

PAGE 1 OF 3

DATE: 1/14/2025

**SUBJECT: RECEIVE AND FILE THE AUDITOR'S REPORT OF THE CASH AND
OTHER REMITTANCES CONTROL REVIEW FOR THE PUBLIC
HEALTH DEPARTMENT**

***** CONSENT AGENDA *****

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report of the Cash and Other Remittances Control Review for the Public Health Department.

BACKGROUND

In accordance with Local Government Code, the Auditor's Office conducted surprise cash counts at all Tarrant County Public Health locations September 24-25, 2024. The objectives of the review were to determine whether cash and remittances reconciled, and controls were in place to safeguard County funds.

FISCAL IMPACT

There is no fiscal impact associated with this item.

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

Kimberly M. Buchanan, CPA
Tarrant County Auditor

Linda R. Castillo
First Assistant County Auditor



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November 14, 2024

Ms. Helen Giese, Director, Budget & Risk Management
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

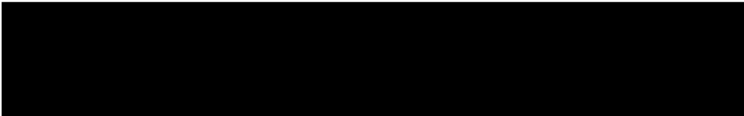
Re: Auditor's Report – Cash and Other Remittances Control Review, Public Health

In accordance with Local Government Code, the Auditor's Office conducted surprise cash counts at all Tarrant County Public Health locations on September 24 - 25, 2024. The objectives of the review were to determine whether cash and remittances reconciled, and controls were in place to safeguard County funds. We observed the following two issues requiring management's attention:

1. Cash overages totaling \$20 existed at three Public Health locations. Per the Local Government Code, all funds collected should be deposited with the treasury, i.e. the Auditor's Office, within 5 business days after receipt of the funds. Upon communicating this issue to the appropriate staff, the overages were deposited with the County Auditor's Office. Furthermore, Public Health's Cash Management Policy states that the Business Office should be notified when overages and shortages occur. Management should ensure that all Public Health staff understand the Cash Management Policy and the statute that requires all funds collected, including overages, be deposited with the Auditor's Office by the 5th business day after receipt of the funds.
2. The Cash Management Policy Manual has not been updated since November 2012. The Business Office stated that they are currently in the process of updating the policy. No further recommendation is required.

We appreciate the cooperation of the Public Health staff during our review. If you have any questions concerning this report, please do not hesitate to call.

Sincerely,


Kimberly M. Buchanan, CPA
Tarrant County Auditor

Attachment: Management's response

Distribution: Dr. Brian Byrd, Director, Public Health
Arron Magee, Supervisor, Revenue Cycle
Antonio Anguiano, Coordinator, Financial Portfolio



TARRANT COUNTY
BUDGET AND RISK MANAGEMENT

HELEN H. GIESE
DIRECTOR

Kimberly M. Buchanan, CPA
Tarrant County Auditor
100 E. Weatherford Street
Fort Worth, Texas 76196

RE: Auditor's Report – Cash and Other Remittances Control Review, Public Health

Dear Ms. Buchanan,

We thank you for your thorough review of our cash and other remittances controls at all Public Health locations. Budget & Risk Management Department is in receipt of the Audit Report your office conducted on September 24th & 25th and concurs with your findings.

On October 1st, the Public Health Business Office became a division within the Budget & Risk Management Department. The Cash Management Policy Manual has been revised and is currently under final review. Upon completion of the review, all appropriate staff will be trained in accordance with the updated policy to ensure future compliance.

We look forward to implementing the recommendations and working with your team in the future.

Sincerely,

Helen H. Giese
Director, Budget & Risk Management