



COMMISSIONERS COURT
COMMUNICATION

COURT ORDER NUMBER _____

PAGE 1 OF 3

DATE: 12/17/2024

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE TAX OFFICE
REVENUE PROCESSING CENTER**

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

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report of the Tax Office Revenue Processing Center (RPC).

BACKGROUND

In accordance with Local Government Code, the Auditor's Office performed a review of the Tax Office RPC for payments processed during the period January 1, 2024 through July 31, 2024. The objective of the review was to determine whether financial and system controls were adequate to ensure that payments were recorded accurately and deposited timely. We also determined whether Tax Office policies and procedures were followed by RPC staff.

FISCAL IMPACT

There is no fiscal impact associated with this item.

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

Kimberly M. Buchanan, CPA
Tarrant County Auditor

Linda R. Castillo
First Assistant County Auditor



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

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

November 26, 2024

The Honorable Wendy Burgess, Tax Assessor-Collector
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

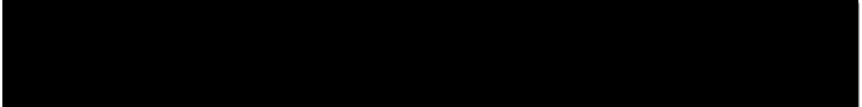
RE: Auditor's Report – Tax Office Revenue Processing Center

In accordance with Local Government Code, the Auditor's Office performed a review of the Tax Office Revenue Processing Center (RPC) for payments processed during the period January 1, 2024, through July 31, 2024. RPC staff processed payments totaling approximately \$1.18 billion for approximately 236,000 accounts during the review period. The objective of the review was to determine whether financial and system controls were adequate to ensure that payments were recorded accurately and deposited timely. We also determined whether Tax Office policies and procedures were followed by RPC staff.

As a result of our review, we observed that controls were generally adequate, payments were recorded to the correct ad valorem account, and funds were deposited within 5 business days, as required by statute. We communicated less significant issues to staff during our review.

We appreciate the cooperation of the Tax Office staff during the review. If you have any questions, please do not hesitate to contact me.

Sincerely,


Kimberly M. Buchanan, CPA
Tarrant County Auditor

Distribution: Jerry Cantu, Tax Office Chief of Staff
Amelia Rice, Director, Property Tax

Attachment: Management's response



TARRANT COUNTY TAX OFFICE

100 E. Weatherford, Room 105 • Fort Worth, Texas 76196-0301 • 817-884-1100
taxoffice@tarrantcountytexas.gov
In God We Trust

WENDY BURGESS
PCC, CTOP, PCAC, CSTA
Tax Assessor-Collector

December 2, 2024

Kimberly Buchanan, Tarrant County Auditor
The Honorable District Judges
The Honorable Commissioner's Court
Tarrant County, Texas

Subject: Response to Auditor's Report – Tax Office Revenue Processing Center

I thank the Auditor's Office for its detailed approach to this audit. We enjoy our working relationship and recognize the importance of this partnership in ensuring compliance in our operations. Operating the largest internal lockbox environment outside a financial institution in the North Texas area is a significant achievement that this office takes very seriously. The Tax Office has accepted the fiduciary responsibility of collecting over \$5.7 billion for tax entities in Tarrant County. The significance of the obligation to process payments correctly in the Revenue Processing Center cannot be overstated.

The Tax Office always seeks to adhere to the property tax code, following set procedures, using technology, and reviews to ensure payments are processed promptly and applied to the accurate account. As noted in your first audit since 2007, the RPC processed approximately \$1.18 billion in payments during this period, including posting to 236,000 accounts. We are pleased you found the financial systems and controls adequate, recorded to the correct ad valorem account, funds were deposited within the timeframe as required by statute, and staff followed policies and procedures.

We value and appreciate our strong relationship with the Auditor's Office. We welcome auditors to our offices and encourage their reviews. Compliance with the law is paramount. We look forward to more audits and working alongside the Auditor's Office.

Should you have any questions, please contact me or my Chief of Staff, Jerry Cantu.

Sincerely,

[Redacted Signature]
Wendy Burgess, PCC, CTOP, PCAC, CSTA
Tax Assessor-Collector – Tarrant County

*Distribution: Jerry Cantu, Tax Office Chief of Staff
Amelia Rice, Director, Property Tax Division*

RECEIVED
DEC 02 2024
AUDITOR-YC