



**COMMISSIONERS COURT
COMMUNICATION**

COURT ORDER NUMBER 144814

PAGE 1 OF 5

DATE: 3/11/2025

**SUBJECT: RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE REVIEW OF
REGISTRY OF THE COURT ACCOUNTS HELD BY THE COUNTY
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 for the Review of Registry of the Court Accounts held by the County 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 County 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 County 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 Mary Louise Nicholson, County Clerk
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas


Re: Auditor's Report – County 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 County 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 County Clerk and the depository was adequate. In our opinion, the County 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 County Clerk presented 2,902 checks, totaling \$14,896,845, to the Auditor's Office for approval and countersignature. Six (6) checks, totaling \$17,595, were rejected due to incorrect payee names, incorrect court orders, or a minor had not reached the age of majority. The County Clerk's Office voided and reissued all six rejected checks.

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

Sincerely,


Kimberly M. Buchanan, CPA
County Auditor

Attachments: Statement of Assets and Liabilities
Statement of Changes in Assets and Liabilities
Management's response

Distribution: James Knowles, Accounting Trust Manager

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

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

Assets

Cash (deposits)	
Fiduciary (Agency Fund)	\$10,602,035
Non-Fiduciary (General Fund)	2,106,292
Certificates of deposits, including interest	<u>19,537,431</u>
Total Assets	<u>\$32,245,758</u>

Liabilities

Due to Beneficiaries	
Fiduciary (Agency Fund)	\$30,139,466
Non-Fiduciary (General Fund)	<u>2,106,292</u>
Total Liabilities	<u>\$32,245,758</u>

**TARRANT COUNTY, TEXAS
COUNTY 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	\$11,199,541	\$20,892,604	\$32,092,145
Deposits, Registry	14,073,696	-	14,073,696
Deposits, Cash Bonds	2,129,334	-	2,129,334
Interest Earned	-	708,491	708,491
Transfer from Invested to Uninvested	7,208,389	(7,208,389)	-
Transfer from Uninvested to Invested	(5,144,725)	5,144,725	-
Disbursements, Registry Accounts	(14,896,845)	-	(14,896,845)
Disbursements, Cash Bonds	<u>(1,861,063)</u>	-	<u>(1,861,063)</u>
Ending Balance, September 30, 2024	<u>\$12,708,327</u>	<u>\$19,537,431</u>	<u>\$32,245,758</u>



Tarrant County 1895 Historic Courthouse

Mary Louise Nicholson, Tarrant County Clerk
Recording life's events since 2011

100 W. Weatherford, Rm.130
Fort Worth Texas 76196-0401

Date: February 18, 2025

From: Mary Louise Nicholson
Tarrant County Clerk

To: Kim Buchanan
Tarrant County Auditor

Re: Response to Auditor's Report - County Clerk, FY2024 Review of Registry of the Court

I would like to thank the Auditor's Office for their detailed approach and professionalism in this audit. We take our responsibility for oversight of our financial processes, and properly maintaining the registry of the court accounts seriously and appreciate the Auditor's Office partnership to ensure we properly account for and safeguard the public's money and records.

“During fiscal year 2024, the County Clerk presented 2,902 checks, totaling \$14,896,845, to the Auditor’s Office for approval and countersignature. Six (6) checks, totaling \$17,595, were rejected due to incorrect payee names, incorrect court orders, or a minor had not reached the age of majority. The County Clerk’s Office voided and reissued all six rejected checks.”

The accounting team is currently taking measures to reduce the errors identified in these 6 checks that required corrections. Our goal is to enhance accuracy and ensure such discrepancies are minimized in the future.

Respectfully,

A large black rectangular redaction box covering the signature of Mary Louise Nicholson.

Mary Louise Nicholson
Tarrant County Clerk