



COLLIN COUNTY

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Date: June 12, 2009
To: Commissioners' Court
From: Don Cozad, County Auditor 
Subject: Countywide Cash Count – Final

On March 4, 2008, Internal Audit began verifying 141 change funds totaling \$27,846 allocated to various county offices and found the following exceptions:

1. Law Library

Finding: We counted a total of \$293.94, which included the authorized \$100 change fund amount, at the Law Library. One receipt had been written for \$9, but no receipts were written for the remaining \$184.94 in cash that had been collected; therefore, no verification of the accuracy of these funds could be made.

Recommendation: As recommended in the prior three cash counts, receipts should be written for all monies received at the Law Library and monies should be remitted to the Treasury on a daily basis. Recommendations were also provided to the Department as possible solutions to the receipting issue in the prior two cash counts, which were:

- A. Write a receipt for all transactions.
- B. Purchase a cash register or similar device that prints customer receipts, and keep an electronic copy of each receipt that can be audited at a later time.
- C. Put in a copier that will accept payment or one that will track copies made.
- D. Ask Commissioners' Court to remove the copy charge for the Law Library.

Response:

In response to your audit findings of your cash count on March 26, 2008, in the Law Library, I have considered each of your recommendations. The cash drawer in the Law Library is used in the collection of the following:

- a. Photocopy fees - 10 cents per page
- b. Fax fees - \$1.00 per page excluding cover page.
- c. Computer printout fees - 10 cents per page
- d. Legal forms packet fees – varies by packet, from 10 cents to approximately \$8.00, depending upon the number of pages in the packet. Some of the more popular forms are available on the law library website.

These fees are not meant to be a revenue generator as much as a deterrent to prevent abuse of the copy machine, printer, and fax machine. The following are my thoughts on each of your recommendations:

1. Your first recommendation, writing receipts for these transactions, is not a good option because there are too many small transactions. I will have an employee spending too much time writing receipts for very small amounts. The cost of this option will exceed the benefit.
2. The second option, the purchase of a cash register or similar device, could work except it may be difficult to reconcile number of copies, faxes, and printouts (from the printer) to the cash register.
3. The third option, obtaining a copier that accepts payments or tracks copies, may work for the copy machine, but it does not address the collections for the printouts from the printer, fax usage, and forms. If coin-operated copiers are installed, it will be necessary to also install a change machine to provide coins for use in the copiers. The change machine noise is a major concern in a library setting. If copy-card copiers are installed, it will be necessary to install a copy-card generating machine and if the copy-card generating machine breaks down, there is no way for anyone to purchase and make copies. There are also physical space limitations for the additional equipment.
4. I have concerns about the 4th option, removing the charge, because we will have no deterrent in place to prevent excessive copies and printouts.

After considering each of these recommendations, I am having my staff research the cash register or other receipting device option (number 2). I would greatly appreciate your input so that this cash register or receipting device meets your requirements.

2. Elections

Finding:

The change fund drawer was over \$1.

Recommendation:

Deposit the \$1 with the funds collected for the day.

Response:

The \$1 overage will be deposited today, May 1, 2009.

3. Sheriff Office – Support Services

Finding:

The change fund drawer was over \$0.11.

Recommendation:

Deposit the \$0.11 with the funds collected for the day.

Response:

On my last cash box audit I was over by \$0.11 cents. This occurred because several of the deputies rounded off their travel expense because they did not have exact change. Example: Deputy was given \$150.00 for travel and he turns in his travel voucher with receipts totaling \$120.74 which means he owes the box \$29.26. He doesn't have the correct change, so he gives the box \$29.30, hence \$0.04 over. This problem will not happen again since I was not aware of the process. I will make sure the box total is kept at \$1500.00. Shirley Cook was given \$0.11 and she advised that she will deposit the monies.

4. Tax Office

Findings:

Plano Office:

- A. Cash drawer #102 was over by \$0.40.
- B. Cash drawer #336 was short by \$0.51.
- C. Cash drawer #002 was over by \$0.10; check accepted for incorrect amount.
- D. Cash drawer #321 was over by \$10; due to dealer error.

Frisco Office:

- A. Cash drawer was short by \$0.08; check accepted for incorrect amount.

Recommendation: These findings will be addressed during the audit currently in process for the second quarter of FY09.

Response: None required at this time.