



COLLIN COUNTY

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Date: October 13, 2009
To: Commissioners' Court
From: Jeff May, County Auditor
Subject: Countywide Cash Count

On September 9, 2009 Internal Audit began verifying 146 change fund drawers totaling \$28,146 allocated to various county offices and found the following exceptions.

1. **Public Works Road & Bridge** – McKinney Office

Finding: A cash fund drawer was over by \$0.27 due to vending machine funds maintained with cash drawer funds.

Recommendation: Public Works should ensure petty cash funds are separated from change funds use to make change in connection with collections.

Response: Public Works was unaware the two separate accounts, (cash drawer & vending machine), were in the same box. We will do everything in our power to keep the two accounts separate.

2. **Sheriff Bond Division** – McKinney Office

Finding: A cash fund drawer was short by \$20. The shorted amount was reported August 25, 2009.

Recommendation: The cash fund should be reimbursed for the shortage.

Response: On August 16, 2009, a \$20 shortage in the Trust Fund cash drawer was noted on the shift report. After an investigation, a recommendation was sent through the chain of command. The shortage was made up on September 22, 2009 by the responsible detention officer.

3. Law Library

Finding: We counted a total of \$527.06 cash in the cash fund drawer, this included \$100 of change funds. No receipts had been written for the remaining \$425.66 in cash that had been collected; therefore no verification of the accuracy of these funds could be made.

Recommendation: As recommended in the prior four 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 proved to the Department as a possible solution to the receipting issue in the prior four cash counts, which were:

1. Write a receipt for all transactions.
2. 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.
3. Put in a copier that will accept payment or one that will track copies made.
4. Ask Commissioners' Court to remove the copy charge for the Law Library.

Recommendation #2: We have identified and provided documentation to you on 3 electronic cash registers as examples. They range in price from \$99 to \$375. Low end and high end differences include: ability to print the customer a receipt and keep an electronic copy of each receipt that can be audited at a later time, memory card slot, PC connection and a barcode scanner.

We recommend purchasing one of the higher end models to provide a receipt to the customer and keep a record for audit. While this does not completely reduce the risk identified in this audit, it does reduce the risk and provide an audit trail of receipted monies.

Response: In response to your audit findings and recommendations for the Law Library on September 9, 2009, we are currently working with Purchasing to find a cash register that will provide a receipt, keep a record for audit, and have an acceptable noise level. We will also need to get court approval as this item is not in our FY2010 budget.