



**Compliance Audit Report  
ENGINEERING SERVICES  
JANUARY 1, 2019 – MARCH 31, 2019  
Status: Final**

**For action:**

Clarence Daugherty    Director of Engineering

**For information:**

Linda Riggs

County Auditor



## COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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September 18, 2019

Clarence Daugherty  
Director of Engineering  
4690 Community Ave., Suite 200  
McKinney, Texas 75071

In accordance with Local Government code 114.043 and 115.002(b), a Second Quarter 2019 Cash Count and Monthly Reporting Compliance Audit of the Engineering department was conducted. The following procedures were performed:

- Counted all funds on hand and verified with the amount on the Cash Till Report.
- Counted the change fund and verified the amount with the General Ledger balance.
- Reviewed checks for endorsement and proper date.
- Reviewed the procedures for safeguarding the funds collected.
- Verified that monthly reports were submitted to the Auditor's office by the 15<sup>th</sup> calendar day of each month.

Based upon the procedures performed, there were no reportable items.

The time and assistance provided by the Director of Engineering and staff is greatly appreciated.

Sincerely,

Linda Riggs  
County Auditor

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Collin County Auditor

Compliance Audit Report Summary

Auditee: Engineering Services

Audit Period: Second Quarter FY19

Cash Count

Yes No

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A. Checks and Money Orders restrictively endorsed.

Comments:

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B. Total amount counted matches total amount on Till Report.

Comments:

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C. Cash drawer change fund count agrees with General Ledger.

Comments: This office does not have a change fund

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D. Cash, checks and receipts kept in a secured place.

Comments:

Recommendation: Not Applicable

Response: Not Applicable

Monthly Reports

Yes No

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A. Submitted by the 15th calendar day of the subsequent month.

Comments: This office does not submit monthly reports

Recommendation: Not Applicable

Response: Not Applicable