



**Audit Report**  
**District Clerk**  
**January 1, 2012 – June 30, 2012**  
**Status: Final**

**For action:**

Andrea Thompson      District Clerk

**For information:**

Jeff May                      County Auditor  
Randall Rice                First Assistant Auditor  
Shela Vinson                Audit Manager

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**Report Summary**

As part of the 2012 Compliance Audit Plan, an audit of the District Clerk was conducted in accordance with Texas Local Government Code §115.002.

The overall objective of the audit was to provide assurance that internal controls are in place to ensure:

- The officer has collected all the money they are obligated to collect
- The money collected was properly remitted to the appropriate party
- All funds are properly managed
- All money is properly accounted for, accurately reported, and adequately safeguarded
- The operations of the office conform to prescribed procedures
- Exposure to potential risk is minimized

The audit scope included an audit of banking, cash receipts and internal controls. The time period audited was January 1, 2012 through June 30, 2012.

Refer to the Observations and Recommendations section, as well as the Appendix for the results of the audit.

This review was not intended to provide absolute assurance on all procedures, activities, or controls. We will continue to examine aspects of the office in compliance with statutes and to provide reasonable assurance that County assets are safeguarded and appropriately managed.

An exit conference with the District Clerk was held to discuss this report.

The time and assistance provided by the District Clerk and the staff during this engagement is greatly appreciated.

## Observations and Recommendations

Observation	Recommendation	Management Response
<b><u>12-DC-Q23-1: Cash Tills</u></b>		
<p><b><u>Condition:</u></b> During a surprise cash count, a cash drawer at the Plano Passport Office was found to be \$9.99 short.</p> <p><b><u>Effect:</u></b> The cash till will have a shortage at the end of the day.</p> <p><b><u>Cause:</u></b> A customer was mistakenly given too much change during a transaction.</p> <p><b><u>Criteria:</u></b> The change fund assigned to each drawer should be maintained in its entirety at all times.</p>	<p><b>a. <u>Transaction Required:</u></b> No Transaction is required. The \$9.99 shortage has been replaced.</p> <p><b>b. <u>Internal Control Change:</u></b> A record of shortages and overages in the receipts collected should be maintained to monitor patterns of unusual activity.</p>	<p><b><u>Status of corrections:</u></b> Account was not short at end of day balancing.</p> <p><b><u>Date Completed:</u></b> Same day.</p> <p><b><u>Status of procedure change:</u></b> Clerk was a new employee and has received additional training. Department already keeps track of shortages and overages that occur thru the day, but tills are corrected before end of day reconciliation.</p> <p><b><u>Date Implemented:</u></b> Same time as condition occurred.</p>