



**Compliance Audit Report  
DISTRICT ATTORNEY  
JANUARY 1, 2019 – MARCH 31, 2019  
Status: Final**

**For action:**  
Greg Willis

District Attorney

**For information:**  
Linda Riggs

County Auditor



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
2300 Bloomdale Road • Suite 3100  
McKinney, Texas 75071  
(972) 548-4731 • Metro (972) 424-1460  
Fax (972) 548-4696

September 18, 2019

Greg Willis  
District Attorney  
2100 Bloomdale Road, Suite 100  
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 District Attorney 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 District Attorney and staff is greatly appreciated.

Sincerely,

Linda Riggs  
County Auditor



**Collin County Auditor**

**Compliance Audit Report Summary**

**Auditee:** District Attorney

**Audit Period:** Second Quarter FY19

**Cash Count**

**Yes**

**No**

A. Checks and Money Orders restrictively endorsed.

**Comments:**

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

**Comments:**

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

**Comments:**

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

**Comments:**

**Recommendation:** Not Applicable

**Response:** Not Applicable

**Monthly Reports**

**Yes**

**No**

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

**Comments:**

**Recommendation:** Not Applicable

**Response:** Not Applicable