



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

For action:

Lynne Finley

District Clerk

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

October 22, 2019

Lynne Finley
District Clerk
2300 Bloomdale Road, Suite 12132
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 Clerk 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 15th calendar day of each month.

Refer to the Compliance Audit Report Summary for the results of the audit.

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

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor

Compliance Audit Report Summary

Auditee: District Clerk

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: McKinney had 1 drawer that was \$5 over the total received.

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

Comments:

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

Comments:

Recommendation: All money received should be receipted and accounted for correctly.

Response: The clerk was counseled as to the importance of cash management and proper counting of cash at all times.

Monthly Reports

Yes

No

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

Comments:

Recommendation: Not Applicable

Response: Not Applicable