



Compliance Audit Report
LAW LIBRARY
JANUARY 1, 2019 – MARCH 31, 2019
Status: Final

For action:
Monika Arris

Director of Budget & Finance

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

Monika Arris
Director of Budget and Finance
2300 Bloomdale Road, Suite 4100
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 Law Library 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 Director of Budget and Finance and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor

Compliance Audit Report Summary

Auditee: Law Library

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: Cash drawer counted was \$4.31 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: Ensure that all funds collected are properly receipted.

Response: The Law Library in keeping with their Cash Handling Policy issues receipts for transactions totaling \$8 or more and for smaller transactions a tally is kept and once it reaches \$20 will be receipted. All transactions are receipted by end of day and notated on their tally logs. At any given point between receipts a count could be off by the amount that has not yet been receipted. Any deposit overages are receipted weekly at the time of deposit.

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