



## COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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February 21, 2020

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 Third and Fourth 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 15<sup>th</sup> 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

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## Collin County Auditor

### Compliance Audit Report Summary

**Auditee:** Law Library

**Audit Period:** Third & Fourth Quarters 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 short \$14.55 at the time of count. Later after reviewing support documents provided by library, the drawer was \$11.55 short.

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C. Cash drawer change fund counted 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 immediately.

**Response:** The audit results were reviewed with the Law Library staff along with our policies and procedures regarding the intake of cash.

#### Monthly Reports

**Yes** **No**

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

**Comments:**

**Recommendation:** N/A

**Response:** N/A