



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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October 30, 2020

Stacey Kemp  
County Clerk  
2300 Bloomdale Road, Suite 2106  
McKinney, Texas 75071

In accordance with Local Government code 114.043 and 115.002(b), a Third Quarter 2020 Cash Count and Monthly Reporting Compliance Audit of the County 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 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 County Clerk and staff is greatly appreciated.

Sincerely,

Linda Riggs  
County Auditor

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**Collin County Auditor**  
**Compliance Audit Report Summary**

<b>Auditee: County Clerk</b>
<b>Audit Period: Third Quarter FY2020</b>

<b>Cash Count</b>	
<b>Yes</b>	<b>No</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
A. Checks and Money Orders restrictively endorsed.	
<b>Comments:</b>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>
B. Total amount counted matches total amount on Till Report.	
<b>Comments:</b> There were 2 drawers that were over and short with a net amount totaling \$2.50.	
<input checked="" type="checkbox"/>	<input type="checkbox"/>
C. Cash drawer change fund counted agrees with General Ledger.	
<b>Comments:</b>	
<input checked="" type="checkbox"/>	<input type="checkbox"/>
D. Cash, checks and receipts kept in a secured place.	
<b>Comments:</b>	

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

**Response:**  
On August 18, 2020 during an audit, it was discovered that a vitals clerk had accepted a check by mail for a birth certificate that was filled out incorrectly. The clerk immediately called the customer and got the correct payment by credit card. There was not a shortage in the fee received for issuing the birth certificate. The clerk has been counseled on attention to detail when accepting checks.

On August 19, 2020, it was discovered that a land clerk entered the incorrect amount when cashiering a land document. The clerk immediately correct the entry and printed a new receipt before the auditor left the office. The fee for the recording was collected in the correct amount. The clerk was counseled on attention to detail when cashiering land recordings.

**Monthly Reports**

Yes      No

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

**Recommendation:** N/A

**Response:** N/A