



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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October 30, 2020

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 Third Quarter 2020 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: Third Quarter FY2020

Cash Count

Yes

No

A. Checks and Money Orders restrictively endorsed.

Comments:

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

Comments: There was 1 balanced drawer with the counted totals not matching tender type amounts shown on the till report.

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

Comments:

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

Comments:

Recommendation: When issuing receipts, tender type should be accurately entered.

Response:

Wrong Tender Chosen

Jennifer Martin (who is working from home and only taking payments over the phone), had taken a payment, DCCOL-14420-2020 , with the tender Detail as Direct Deposit, but it should have been Criminal Manual CC. During the audit Tiffany Baker printed Jennifer Martin's Till and provided it to the Auditors per their request. Rosio Garcia noticed the Direct Deposit tender, and questioned why it was there if Jennifer was only taking over the phone payments. I looked at Jennifer's Till and found the receipt and emailed Jennifer to ask her to review the payment. She requested me to void the payment after looking at it, and after I voided the transaction, Jennifer re-entered it as Criminal Manual CC. DCCOL-14468-2020. (See attached email). This error would have been discovered in balancing. Either Jennifer Martin would have caught it when she added her transactions into her daily balancing spreadsheet, or Tiffany Baker or Cynthia Coleman would have caught it and fixed it in order to balance after noticing the Criminal Manual CCs and Verifone was off the \$2.00. This would not have been something that carried over after we closed for the day.

Monthly Reports

Yes No

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

Comments:

Recommendation: N/A

Response: N/A