



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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October 30, 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 Quarter 2020 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: 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: Cash drawer counted was \$3.00 over the total received.

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

Comments:

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

Comments:

Recommendation: Ensure that all funds collected are properly receipted.

Response: All policies and procedures for cash handling have been reviewed with staff. Monies are receipted according to the Law Library Cash Handling Exemption Policy and any overages are receipted on the weekly deposit.

Monthly Reports

Yes **No**

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

Comments: This office does not submit monthly reports.

Recommendation: N/A

Response: N/A