



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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January 29, 2021

William Rohr, M.D.
Medical Examiner
700 B Wilmeth Road
McKinney, Texas 75069

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

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor

Compliance Audit Report Summary

Auditee: Medical Examiner
Audit Period: Fourth Quarter FY2020

Cash Count

Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>

A. Office is following the check endorsement policy.

Comments: Three receipted checks were not restrictively endorsed when received.

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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B. Total amount counted matches total amount on Till Report.

Comments:

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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C. Cash drawer change fund counted agrees with General Ledger.

Comments:

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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D. Cash, checks and receipts kept in a secured place.

Comments:

Recommendation: All checks should be restrictively endorsed, receipted, and deposited immediately.

Response: We are aware that three checks were not endorsed at the time of the audit that were to be sent to treasury.

Monthly Reports

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

Comments:

Recommendation: N/A

Response: N/A