



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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April 16, 2021

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 First Quarter 2021 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: First Quarter FY2021

Cash Count

Yes	No	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	A. Office is following the check endorsement policy. Comments: One receipted check was not restrictively endorsed when received.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	B. Total amount counted matches total amount on Till Report. Comments:
<input checked="" type="checkbox"/>	<input type="checkbox"/>	C. Cash drawer change fund counted agrees with General Ledger. Comments:
<input checked="" type="checkbox"/>	<input type="checkbox"/>	D. Cash, checks and receipts kept in a secured place. Comments:

<p>Recommendation: All checks should be restrictively endorsed, receipted and deposited immediately.</p> <p>Response: This morning the auditor's office performed a surprise cash audit at the District Clerk's office. You mentioned one issued you found was that a clerk had a check that hadn't been endorsed. All clerks have till 4:30p to process their checks, reconcile and balance their tills. The clerk that had the check that wasn't endorsed had just received the check about 45 minutes prior to the audit. We do encourage clerks to endorse their checks as they are processing them into our case management system. However, please note that not all clerks have an endorsement stamp. Our finance clerks perform a quality control process at the end of day balancing which includes to review all checks. They are to ensure that all of the checks provided for deposit are made out to the District Clerk's office and is properly endorsed. Please let me know if I can assist further regarding this finding.</p>
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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