



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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June 7, 2021

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 Second Quarter 2021 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: Second Quarter FY2021

Cash Count	
Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>
A. Office is following the check endorsement policy.	
Comments:	
<input type="checkbox"/>	<input checked="" type="checkbox"/>
B. Total amount counted matches total amount on Till Report.	
Comments: Cash drawer counted was \$1.90 over the total received.	
<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:	
Recommendation: Ensure that all funds collected are properly received.	
Response: All policies and procedures for cash handling have been reviewed with staff. Monies are received according to the Law Library cash handling policy and any overages are received on the weekly deposit.	

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