



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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October 13, 2021

Stacey Kemp
County Clerk
2300 Bloomdale Road, Suite 2106
McKinney, Texas 75071

In accordance with Local Government code 114.043 and 115.002(b), a Third Quarter 2021 Cash Count and Monthly Reporting Compliance Audit of the County 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 County Clerk and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: County Clerk
Audit Period: Third Quarter FY2021

Cash Count

Yes	No	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	A. Office is following the check endorsement policy. Comments: Two receipted checks were not restrictively endorsed when received.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	B. Total amount counted matches total amount on Till Report. Comments:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	C. Cash drawer change fund counted agrees with General Ledger. Comments: The change fund balance counted was \$302. The authorized change fund balance was \$300. This left a change fund overage of \$2.00.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	D. Cash, checks and receipts kept in a secured place. Comments:

Recommendation: All checks should be restrictively endorsed, receipted, and deposited immediately. The total change fund amount should reflect the Commissioners Court approved and documented change fund balance.

Response: Clerks were counseled on the procedure to endorse checks immediately after they are received. The \$2.00 overage was receipted into the pooled cash account. Supervisors with authorized access to the change fund were counseled on performing a double verification on all change made.

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		