



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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March 21, 2022

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 First Quarter 2022 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: First Quarter FY2022

Cash Count

Yes

No

A. Office is following the check endorsement policy.

Comments:

B. Total amount counted matches total amount on Till Report.

Comments:

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

Comments:

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

Comments:

Recommendation: N/A

Response: N/A

Monthly Reports

Yes

No

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

Comments: December 2021 Court Registry and Investments bank reconciliations were submitted late on 1/20/2022.

Recommendation: All bank reconciliations should be submitted by the 15th calendar day of the subsequent month.

Response: Because of COVID-19, the department experienced a staff shortage and was unable to submit the reconciliation report on time. The issue has been addressed and going forward we will have sufficient staff to submit reports on time regardless of the situation.