



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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March 21, 2022

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 First Quarter 2022 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 15<sup>th</sup> 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

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## Collin County Auditor

### Compliance Audit Report Summary

**Auditee: Law Library**

**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:** Cash drawer counted was \$.35 short of the total received.

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

**Comments:**

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

**Comments:**

**Recommendation:** Ensure that all funds collected are properly receipted.

**Response:** All policies and procedures have been reviewed with staff. Staff has been instructed to make sure accurate change is being given and to count it twice before giving it to the patron.

#### Monthly Reports

**Yes**      **No**

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