



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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August 15, 2022

William Rohr, M.D.
Medical Examiner
700 B Wilmeth Road
McKinney, Texas 75069

In accordance with Local Government code 114.043 and 115.002(b), a Second Quarter 2022 Cash Count and Monthly Reporting Compliance Audit of the Medical Examiner 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 Medical Examiner and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: Medical Examiner
Audit Period: Second Quarter FY2022

Cash Count

Yes	No	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	A. Office is following the check endorsement policy. Comments: Two checks were received prior to cash count and were not receipted and one was not endorsed.
<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:

Recommendation: All checks should be restrictively endorsed, receipted and deposited immediately. All alternate employees should be trained on the cash handling policy in the absence of the Office Administrator.

Response: Check not endorsed was actually received the same day as the audit. The Secretary was acting in the absence of the Office Administrator who does the endorsements on a regular basis. She was not aware the checks needed to be receipted in the absence of the Office Administrator. Corrective action has already been taken. The Secretary is now aware of correct procedure.

Monthly Reports

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	A. Signed by appropriate official and submitted by the 15th calendar day of the subsequent month. Comments:

Recommendation: N/A

Response: N/A