



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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August 15, 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 Second 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: Second Quarter FY2022

Cash Count

Yes No

A. Office is following the check endorsement policy.

Comments: One check was received and placed in the safe prior to cash count and was not receipted, endorsed nor deposited.

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: All checks should be restrictively endorsed, receipted and deposited immediately.

Response: Procedures have been implemented to help prevent this happening in the future.

Monthly Reports

Yes No

A. Signed by appropriate official and submitted by the 15th calendar day of the subsequent month.

Comments:

Recommendation: N/A

Response: N/A