



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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December 12, 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 Fourth 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 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 Director of Budget and Finance and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor

Compliance Audit Report Summary

Auditee: Law Library

Audit Period: Fourth 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 \$.15 short 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 received.

Response: All policies and procedures have been reviewed with staff. Staff has been reminded to double check that the correct change is given before handing it to the patron.

Monthly Reports

Yes **No**

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

Comments: This office does not submit monthly reports.

Recommendation: N/A

Response: N/A