



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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February 27, 2023

Michael Gould  
District Clerk  
2100 Bloomdale Road, Suite 12132  
McKinney, Texas 75071

In accordance with Local Government Code 114.043 and 115.002(b), a First Quarter 2023 Cash Count and Monthly Reporting Compliance Audit of the District 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 the contents of the vault.
- 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 District Clerk and staff is greatly appreciated.

Sincerely,

Linda Riggs  
County Auditor

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**Collin County Auditor**  
**Compliance Audit Report Summary**

**Auditee:** District Clerk

**Audit Period:** First Quarter FY2023

**Cash Count**

**Yes      No**

☐☒

A. Office is following the check endorsement policy.

**Comments:** One receipted check was not restrictively endorsed at the time of the cash count.

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

**Comments:**

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

**Comments:**

☒☐

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

**Comments:**

☐☒

E. Contents of the vault were verified.

**Comments:** One check was received prior to cash count and was not restrictively endorsed, receipted or deposited. Two checks disbursed by the District Clerk's office were returned undeliverable.

**Recommendation:** Collin County policy states, all checks should be restrictively endorsed, receipted, and deposited immediately. Checks disbursed by the County that were returned undeliverable should be researched, voided, and reissued in a timely manner.

**Response:** From: Michael Gould <mgould@co.collin.tx.us>

Sent: Tuesday, February 7, 2023 8:47 AM

Subject: Re: 1st Quarter Compliance Audit

Hello [REDACTED],

After some discussion on this topic with both internal and external stakeholders, the District Clerk's office has agreed to adopt and abide by the County's outlined cash handling policy. Please let me know if you need further clarification.

Thanks,  
Mike

**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