



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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May 22, 2023

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 Second Quarter 2023 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 the contents of the safe.
- 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: Second Quarter FY2023**

**Cash Count**

**Yes**

**No**

A. The office is following the check endorsement policy.

**Comments:**

B. The total amount counted matches the total amount on Till Report.

**Comments:** The cash drawer counted was \$1 over the total received.

C. The cash drawer change fund counted agrees with General Ledger.

**Comments:**

D. Cash, checks, and receipts are kept in a secure place.

**Comments:**

E. The contents of the safe were verified.

**Comments:** This office does not have a safe.

**Recommendation:** All money received should be receipted and accounted for correctly.

**Response:** From: Jessica Shaw <jshaw@co.collin.tx.us>

Sent: Monday, April 24, 2023 2:22 PM

Subject: RE: Law Library Compliance Exit Second Quarter FY2023

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.

Thank you!

Jessica Shaw

Senior Financial Analyst

Collin County Budget & Finance Office

**Monthly Reports**

**Yes**

**No**

A. Signed by the 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

2/15/2023