



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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May 22, 2023

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 2023 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 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 County Clerk and staff is greatly appreciated.

Sincerely,

Linda Riggs  
County Auditor

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

**Auditee: County Clerk**

**Audit Period: Second Quarter FY2023**

**Cash Count**

**Yes      No**

- |  |                                     |  |
|--|-------------------------------------|--|
| <input checked="" type="checkbox"/>  | <input type="checkbox"/>            | A. The office is following the check endorsement policy.             |
| <b>Comments:</b>   |                                     |  |
| <input type="checkbox"/>   | <input checked="" type="checkbox"/> | B. The total amount counted matches the total amount on Till Report. |
| <b>Comments:</b> Plano had 2 drawers that were over with a net amount totaling \$10.   |                                     |  |
| <input type="checkbox"/>   | <input checked="" type="checkbox"/> | C. The cash drawer change fund counted agrees with General Ledger.   |
| <b>Comments:</b> At the Plano location, the change fund balance counted was \$95. The authorized change fund balance was \$100. This left a change fund shortage of \$5. |                                     |  |
| <input checked="" type="checkbox"/>  | <input type="checkbox"/>            | D. Cash, checks, and receipts are kept in a secure place.            |
| <b>Comments:</b>   |                                     |  |
| <input checked="" type="checkbox"/>  | <input type="checkbox"/>            | E. The contents of the safe were verified.                           |
| <b>Comments:</b>   |                                     |  |

**Recommendation:** Any cash box that is over or short should be supported by an explanation and any existing documentation. The total change fund amount should reflect the Commissioners Court approved and documented change fund balance.

**Response:** From: Tonya Kellogg  
Sent: Friday, April 21, 2023 3:30 PM  
Subject: County Clerk Response to Second Quarter Compliance Audit

Good Afternoon [REDACTED],

The County Clerk's response to the Second Quarter Compliance Audit is attached.

Issue No. 1 – The office cash box counted was \$5 dollars short [REDACTED] made change and inadvertently took \$5 dollars too much. He was counseled on the importance of correctly counting money when making change.

Issue No. 2 – [REDACTED] box was \$5 dollars over.

It is not known why the overage occurred. The clerk was counseled on the importance of ensuring proper change is made when processing cash transactions.

Issue No. 3 – [REDACTED] box was \$5 dollars over.

The clerk took \$5 dollars too much when making change. The clerk was counseled on the importance of correctly counting money when making change. Protocols have been put in place to prevent the issue from occurring again.

Please let me know if you need anything further.

Thank you,

Tonya

Tonya L. Kellogg  
Chief Deputy  
Collin County Clerk

**Monthly Reports**

**Yes**

**No**

A.

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

**Comments:**

**Recommendation:** N/A

**Response:** N/A