



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
2300 Bloomdale Road • Suite 3100
McKinney, Texas 75071
(972) 548-4731 • Metro (972) 424-1460
Fax (972) 548-4696

December 4, 2023

Greg Willis
District Attorney
2100 Bloomdale Road, Suite 100
McKinney, Texas 75071

In accordance with Local Government Code 114.043 and 115.002(b), a Fourth Quarter 2023 Cash Count and Monthly Reporting Compliance Audit of the District Attorney 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 15th calendar day of each month.

Based upon the procedures performed, there were no reportable items.

The time and assistance provided by the District Attorney and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: District Attorney
Audit Period: Fourth Quarter FY2023

Cash Count

Yes No

- | | | |
|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | A. The office is following the check endorsement policy. |
| | | Comments: |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | B. The total amount counted matches the total amount on Till Report. |
| | | Comments: |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | C. The cash drawer change fund counted agrees with General Ledger. |
| | | Comments: |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | D. Cash, checks, and receipts are kept in a secure place. |
| | | Comments: |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | E. The contents of the safe were verified. |
| | | Comments: |

Recommendation: N/A
Response: N/A

Monthly Reports

Yes No

- | | | |
|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | A. Signed by the appropriate official and submitted by the 15th calendar day of the subsequent month. |
| | | Comments: |

Recommendation: N/A
Response: N/A