



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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May 20, 2024

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 2024 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 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 County Clerk and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: County Clerk

Audit Period: Second Quarter FY2024

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: Cash drawer counted was \$23.00 short the total receipted.

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:

Recommendation: Ensure that all funds collected are properly receipted.

Response: From: Stacey Kemp <skemp@co.collin.tx.us>

Sent: Thursday, April 18, 2024 10:11 AM

Subject: RE: County Clerk- Compliance Audit- Q2 FY2024

[REDACTED],

After checking with [REDACTED] in Plano she inadvertently did not swipe the customer credit card. After she was audited and realized the mistake she tried to contact the customer with no response. She paid for the transaction with her own funds. [REDACTED] was counseled on the importance of checking her work and making sure all transactions are completed properly. I do anticipate that this should not happen again.

Let me know if you have any other questions.

Stacey Kemp

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