



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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May 20, 2024

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 Second Quarter 2024 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 15<sup>th</sup> 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

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

**Auditee: District Attorney**  
**Audit Period: Second Quarter FY2024**

**Cash Count**

**Yes**      **No**

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

**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. |
|                                     |                          |    | <b>Comments:</b>   |
| <hr/>                               |                          |    |  |

**Recommendation: N/A**  
**Response: N/A**