



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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May 20, 2024

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 2024 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 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 Director of Budget and Finance and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: Law Library

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 \$7.00 over the total received.

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

Comments: This office does not have a change fund.

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: Ensure that all funds collected are properly received.

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

Sent: Monday, April 15, 2024 9:26 AM

Subject: RE: Law Library- Compliance Audit- Q2 FY24

[REDACTED],

All policies and procedures have been reviewed with staff. We have reiterated to them the importance of taking the time even when it is busy to log any monies received at the time it is received.

Thank you,

Jessica Shaw

Senior Financial Analyst

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