



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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November 18, 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 Fourth 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: Fourth Quarter FY2024

Cash Count

Yes No

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A. The office is following the check endorsement policy.

Comments:

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B. The total amount counted matches the total amount on Till Report.

Comments: There was one drawer counted as \$99.00, resulting in a shortage of \$1.00.

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

Comments: The change fund balance counted was \$101.00, resulting in an overage of \$1.00.

☐☒

D. Cash, checks, and receipts are kept in a secure place.

Comments: A \$20 bill was being held in the safe that was not receipted immediately.

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E. The contents of the safe were verified.

Comments:

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. All funds held in the safe should be receipted and deposited immediately. Non-county funds should not be intermingled with county funds.

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

Sent: Friday, October 18, 2024 3:52 PM

Subject: Re: County Clerk – Compliance Audit – Q4FY2024

[REDACTED],

Thank you for meeting with us this morning. I would like to explain the following findings.

1. Probate Dept -You mentioned that a clerk's cash bag was one dollar short, but the cash box was one dollar over. It was determined that the one dollar over in the cash box should have been in the clerk's cash bag.
2. Plano- when the safe was audited it was brought to our attention that an envelope labeled jeans money should not have been placed in the safe. We immediately took the envelope out.

Thank you for bringing this to my attention. Have a great week end.

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: August and September 2024 bank reconciliations for the County Clerk Court Registry account were submitted late on 9/20/24 and 10/16/24.

Recommendation: All bank reconciliations should be submitted by the 15th calendar day of the subsequent month.

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

Sent: Friday, October 18, 2024 3:52 PM

Subject: Re: County Clerk – Compliance Audit – Q4FY2024

[REDACTED],

Thank you for meeting with us this morning. I would like to explain the following findings.

3. Court Registry- Bank Reconciliation's were not submitted to the auditor by due date. The supervisor was out and unaware of the due date. This has been addressed and corrected and should not happen again.

Thank you for bringing this to my attention. Have a great week end.

Stacey Kemp

Collin County Clerk