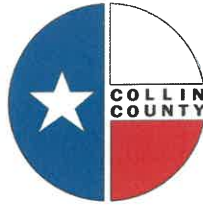


Robert D. Cone
Collin County Auditor



Office of the Collin County Auditor
2300 Bloomdale Road, Suite 3100
McKinney, TX 75071

Kristine Malone
First Assistant County Auditor

Phone: (972) 548-4731
Fax: (972) 548-4696

September 8, 2025

Stacey Kemp
County Clerk
2300 Bloomdale Road, Suite 2106
McKinney, Texas 75071

Ms. Kemp:

In accordance with Local Government code 114.043 and 115.002(b), a Third Quarter 2025 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 safe was securely locked and reviewed its contents.
- 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,

A blue ink signature of Robert D. Cone, featuring a stylized, cursive script with a long horizontal flourish extending to the right.

Robert D. Cone
Collin County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: County Clerk

Audit Period: Third Quarter FY2025

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 \$6.00 over 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: The safe was unlocked and not behind secured doors, allowing anyone in the office access at any time.

Recommendation: All money received should be receipted and accounted for immediately. The Compliance Audit process is to verify all areas where cash is kept and to ensure all funds are protected. Additionally, all cash must be protected immediately and properly secured by keeping safes locked when unattended.

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

Sent: Monday, July 28, 2025 4:15 PM

Re: Cash County Exit Meeting- County Clerk

[REDACTED],

Good afternoon, I wanted to respond to our audit last week.

You mentioned that there was a \$6.00 overage,

After checking into the \$6.00 overage, what happen was [REDACTED] had a \$6.00 check that she had not receipted before the report was ran.

When she went back to receipt the check and re-ran the report everything balanced as it should have.

Second item was in reference to the safe, I spoke with the Auditor and he said he would look into and get back with me.

If you need anything else please let me know.

Sincerely,

Stacey Kemp

Collin County Clerk

2/15/2023

Monthly Reports

Yes

No

X

A.

Signed by the appropriate official and submitted by the 15th calendar day of the subsequent month.

Comments:

Recommendation: N/A

Response: N/A

2/15/2023