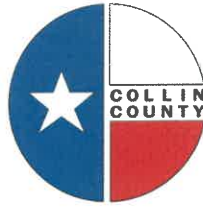


**Robert D. Cone**  
Collin County Auditor



**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

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September 8, 2025

Michael Gould  
District Clerk  
2100 Bloomdale Road, Suite 12132  
McKinney, Texas 75071

Mr. Gould:

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 District 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 15<sup>th</sup> 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 District Clerk and staff is greatly appreciated.

Sincerely,

A handwritten signature in blue ink, appearing to read "Robert D. Cone", is written over a horizontal line.

Robert D. Cone  
Collin County Auditor



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

**Auditee: District Clerk**

**Audit Period: Third Quarter FY2025**

**Cash Count**

**Yes**

**No**

☐☒

A. The office is following the check endorsement policy.

**Comments:** One receipted check was not restrictively endorsed at the time of the cash count.

☒☐

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

**Comments:**

☒☐

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:** All checks received should be receipted, restrictively endorsed, and deposited immediately.

**Response:** From: Michael Gould <mgould@co.collin.tx.us>

Sent: Wednesday, July 23, 2025 1:54 PM

Subject: RE: 3rd Quarter Compliance Cash Count

My apologies for delaying the response. We have reviewed the cash handling policy with the clerk that did not complete the endorsement, counseled her on actions moving forward and documented in People Soft actions taken.

Thank you,

**Mike Gould**  
**Collin County District Clerk**

**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**