

**Robert D. Cone**  
Collin County Auditor



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December 15, 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 Fourth 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 "R. Cone", with a long horizontal flourish extending to the right.

Robert D. Cone  
Collin County Auditor

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

**Auditee: District Clerk**

**Audit Period: Fourth Quarter FY2025**

**Cash Count**

**Yes**

**No**

A. The office is following the check endorsement policy.

**Comments:** Five receipted checks were 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 safe was securely locked and its contents were verified.

**Comments:**

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

**Response:** From: Michael Gould

Subject: RE: 4th Quarter FY2025 Compliance Audit Follow-Up

Date: Wednesday, October 22, 2025 10:27:05 AM

We had just taken over the ELM area a few weeks prior to the audit and were just transitioning the payments to the District Clerk's office. We have ordered necessary endorsement stamps and have a process in place.

Thank you,

*Mike Gould*

Collin County District Clerk

**Monthly Reports**

**Yes**

**No**

A.

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

**Comments:**

**Recommendation:** N/A

**Response:** N/A