

**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

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December 15, 2025

Monika Arris  
Director of Budget and Finance  
2300 Bloomdale Road, Suite 4100  
McKinney, Texas 75071

Ms. Arris:

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 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 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.

Based upon the procedures performed, there were no reportable items.

The time and assistance provided by the Director of Budget and Finance 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

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

**Auditee: Law Library**  
**Audit Period: Fourth 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:**
- 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:** This office does not have a safe.

**Recommendation: N/A**  
**Response: N/A**

**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**