

**Robert D. Cone**  
Collin County Auditor



**Office of the Collin County Auditor**  
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McKinney, TX 75071

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First Assistant County Auditor

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December 15, 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 Fourth 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 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 County Clerk and staff is greatly appreciated.

Sincerely,



Robert D. Cone  
Collin County Auditor

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Collin County Auditor
Compliance Audit Report Summary

Auditee: County Clerk
Audit Period: Fourth Quarter FY2025

Cash Count

Yes No

[X] [ ] A. The office is following the check endorsement policy.
Comments:

[X] [ ] B. The total amount counted matches the total amount on Till Report.
Comments:

[X] [ ] C. The cash drawer change fund counted agrees with General Ledger.
Comments:

[X] [ ] D. Cash, checks, and receipts are kept in a secure place.
Comments:

[ ] [X] E. The safe was securely locked and its contents were verified.
Comments: The safe was unlocked and not behind secured doors, allowing anyone in the office access at any time.

Recommendation: 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, December 8, 2025 1:13 PM
Subject: RE: Q4FY25 Compliance Audit Follow-Up

[REDACTED],
I spoke with [REDACTED] on this and he was looking into and said he would call me back. I am waiting to hear back.
Thanks,
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:**

**Recommendation:** N/A

**Response:** N/A