

**Robert D. Cone**  
Collin County Auditor



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

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December 15, 2025

Greg Willis  
District Attorney  
2100 Bloomdale Road, Suite 100  
McKinney, Texas 75071

Mr. Willis:

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 Attorney 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 District Attorney and staff is greatly appreciated.

Sincerely,

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

Robert D. Cone  
Collin County Auditor

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

**Auditee: District Attorney**

**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:**

**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:**

**Recommendation: N/A**

**Response: N/A**