

Robert D. Cone
Collin County Auditor



Office of the Collin County Auditor
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First Assistant County Auditor

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March 9, 2026

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 First Quarter 2026 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 or behind secured doors restricted from public access, and reviewed its contents.
- Verified that monthly reports were submitted to the Auditor's office by the 15th 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 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.

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Collin County Auditor
Compliance Audit Report Summary

Auditee: Law Library

Audit Period: First Quarter FY2026

Cash Count

Yes No

- A. The office is following the check endorsement policy.
B. The total amount counted matches the total amount on Till Report.
C. The cash drawer change fund counted agrees with General Ledger.
D. Cash, checks, and receipts are kept in a secure place.
E. The safe was securely locked or behind secured doors restricted from public access. The contents of the safe were verified.

Recommendation: All money received should be receipted and accounted for immediately. All overages should be documented and submitted to the County Treasurer. Donations to the agency should be reported to the Collin County Commissioners Court per the Collin County Capitalization Policy.

Response: From: Jessica Shaw
Sent: Wednesday, March 11, 2026 9:01 AM
Subject: RE: Law Library - Updated Cash Handling Policy

The Law Library has an ALMs box for patrons to leave change for other patrons that do not have change or cannot afford the copy fees. The Law Library's internal cash handling policy has been updated to include procedures for the ALMs box and a transaction log to track the balance of the funds. A copy of the updated policy and log have been provided to Audit for their approval.

Thank you,

Jessica Shaw, CGFO
Senior Financial Analyst

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