



Compliance Audit Report
TAX OFFICE
OCTOBER 1, 2018 – DECEMBER 31, 2018
Status: Final

For action:

Kenneth Maun

Tax Assessor

For information:

Linda Riggs

County Auditor



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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June 20, 2019

Kenneth Maun
Tax Assessor - Collector
2300 Bloomdale Rd. Suite 2302
McKinney, Texas 75071

In accordance with Local Government Code 114.043 and 115.002(b), a First Quarter 2019 Cash Count and Monthly Reporting Compliance Audit of the Tax Office 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 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 Tax Assessor-Collector and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor

Compliance Audit Report Summary

Auditee: Tax Assessor – Collector

Audit Period: Q1FY19

Cash Count

Yes

No

A. Checks and Money Orders restrictively endorsed.

Comments:

B. Total amount counted matches total amount on Till Report.

Comments: Plano had 5 drawers that were over/short with a net amount totaling \$4.29 over. Also there were 5 balanced drawers with the counted totals not matching tender type amounts shown on the drawer reports (Plano-4 and Frisco-1).

C. Cash drawer change fund count agrees with General Ledger.

Comments:

D. Cash, checks and receipts kept in a secured place.

Comments: The Plano property-2 drawer has a broken lock and is not secure.

Recommendation: Any cash box that is over or short should be supported by an explanation and any existing documentation. When issuing receipts, tender type should be accurately entered. Drawers should be locked and secured.

Response: Item B. All cash drawers which do not balance at the end of the day have an Over/Short Report completed for an imbalance. These are monitored by employee to ensure that there is not a habit/pattern of poor cash handling. This is brought up at almost all Motor Vehicle employee meetings to make sure that everyone is aware that we are following up on balanced cash drawers.

Item D. Cash drawers are being obtained to ensure that we have enough on hand for correct cash drawer controls.

General comment relating to cash balancing and security. This is a primary control and basic function of all dealings with employees. We collect millions of dollars through the office window in cash. If we do not keep cash handling as a priority in this office, we would lose all control. We are obsessive about talking cash security and a dedication to working with the Sheriff's office on any questionable cash handling problems as a part of our emphasis on controls.

Monthly Reports

Yes No

 A. Submitted by the 15th calendar day of the subsequent month.

Comments:

Recommendation: Not Applicable

Response: Not Applicable