



**Compliance Audit Report  
TAX ASSESSOR / COLLECTOR  
JANUARY 1, 2019 – MARCH 31, 2019  
Status: Final**

**For action:**

Kenneth Maun

Tax Assessor-Collector

**For information:**

Linda Riggs

County Auditor



## COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
2300 Bloomdale Road • Suite 3100  
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October 22, 2019

Kenneth Maun  
Tax Assessor – Collector  
2300 Bloomdale Road, Suite 2302  
McKinney, Texas 75071

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

Sincerely,

Linda Riggs  
County Auditor

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## Collin County Auditor

### Compliance Audit Report Summary

**Auditee:** Tax Assessor – Collector

**Audit Period:** Q2FY19

#### Cash Count

**Yes**

**No**

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A. Checks and Money Orders restrictively endorsed.

**Comments:**

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

**Comments:** Plano had 2 drawers that were over/short with a net amount totaling \$8.00 short. Also there were 3 balanced drawers in McKinney with the counted totals not matching tender type amounts shown on the drawer reports.

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

**Comments:**

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

**Comments:**

**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.

**Response:**

#### Monthly Reports

**Yes**

**No**

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

**Comments:**

**Recommendation:** Not Applicable

**Response:** Not Applicable