



**Compliance Audit Report  
COMMUNITY SUPERVISION AND  
CORRECTIONS  
JANUARY 1, 2019 – MARCH 31, 2019  
Status: Final**

**For action:**  
Yoon Kim

CSCD Director

**For information:**  
Linda Riggs

County Auditor



## COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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October 22, 2019

Yoon Kim  
CSCD Director  
2100 Bloomdale Road, Suite 12262  
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 CSCD 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 CSCD Director and staff is greatly appreciated.

Sincerely,

Linda Riggs  
County Auditor

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## Collin County Auditor

### Compliance Audit Report Summary

**Auditee:** CSCD

**Audit Period:** Second Quarter FY19

#### Cash Count

**Yes** **No**

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A. Checks and Money Orders restrictively endorsed.

**Comments:** One check in McKinney was not endorsed when received.

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

**Comments:**

☒☐

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

**Comments:**

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

**Comments:**

**Recommendation:** All checks should be restrictively endorsed, receipted and deposited by the next business day.

**Response:** I have communicated with our Office Manager and Supervisor and they have coached support staff to endorse the check immediately upon receiving and posting payment.

#### 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