



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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February 21, 2020

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 Third and Fourth 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 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: Third & Fourth Quarter FY19

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 one drawer that was \$10.00 short the total receipted. Frisco had one drawer that was \$1.00 over the total receipted. Plano also had one balanced drawer with the counted totals not matching tender type amounts shown on the drawer report.

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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: All money received should be receipted and accounted for correctly. When issuing receipts, tender type should be accurately entered.

Response: The Tax office always require an over/under report for any variance.

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