



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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August 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 Second Quarter 2020 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



## Collin County Auditor

### Compliance Audit Report Summary

**Auditee: Tax Assessor - Collector**

**Audit Period: Second Quarter FY2020**

#### Cash Count

**Yes**

**No**

A. Checks and Money Orders restrictively endorsed.

**Comments:** A check for \$504 from dealer 315 was not restrictively endorsed when received.

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

**Comments:** Plano had 2 drawers that were over/short with a net amount totaling \$ .75. Also McKinney had a balanced drawer with the counted totals not matching the tender type amounts shown on the drawer report.

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

**Comments:** The Plano change fund balance counted was \$18,800. The authorized change fund balance for Plano was \$19,800. This left a change fund shortage of \$1,000.

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

**Comments:**

**Recommendation:** All checks should be restrictively endorsed when received. 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. The total change fund amount should reflect the Commissioners Court approved and documented change fund balance.

#### Response:

- A. Sometimes the check may not be endorsed until the dealer's work is done to ensure that the check is correct.
- B. With humans making change there are some errors. Verifying cash change functions will be addressed with the employees. There will occasionally be differences in tender type as taxpayers change between cash and credit cards at different moments in a transaction.
- C. An envelope with \$1,000 was kept separately in the Plano safe. As there were questions about the separate money, it was taken to McKinney. \$1,000 change money has been put in the Plano change fund, where it should have been, and the Plano office change money is now \$19,800.

**Monthly Reports**

**Yes      No**

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

**Comments:**

**Recommendation:** N/A

**Response:** N/A