



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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October 30, 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 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 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 Quarter FY2020

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 2 drawers that were over/short with a net amount totaling \$.80 and a balanced drawer with the counted totals not matching tender type amounts shown on the drawer report. Also McKinney had a drawer that was short \$5 and 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:

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: Over/Short reports were prepared for the drawers according to procedures. At the next staff meeting, all personnel will be reminded about cash handling and the necessity of following procedures. Tender type discrepancies will continue to be a part of handling cash, checks and credit. Taxpayers will present, modify and change their minds during payment processes and we must accept their changes and payments.

Monthly Reports

Yes No

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

Comments:

Recommendation: N/A

Response: N/A