



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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January 29, 2021

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 Fourth 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

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Collin County Auditor  
Compliance Audit Report Summary

<b>Auditee: Tax Assessor - Collector</b>
<b>Audit Period: Fourth Quarter FY2020</b>

<b>Cash Count</b>		
<b>Yes</b>	<b>No</b>	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	A. Checks and Money Orders restrictively endorsed. <b>Comments:</b>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	B. Total amount counted matches total amount on Till Report. <b>Comments:</b> Plano had 3 drawers that were over/short with a net amount totaling \$ .25. McKinney, Frisco and Plano had 1 drawer with the counted totals not matching tender type amounts shown on the drawer reports.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	C. Cash drawer change fund counted agrees with General Ledger. <b>Comments:</b>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	D. Cash, checks and receipts kept in a secured place. <b>Comments:</b> At the Plano location, 2 clerks left their workstation unattended, with their cash box unlocked and the keys left in the lock mechanism.

**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. Drawers should be locked and secured.

**Response:** Verifying cash change functions will continue to be addressed with employees. An Over/Under Report with an explanation and any existing documentation is required for any variance when the cash drawer is balanced each day. Cash handling is a priority in the Tax Office and we track all Over/Under Reports looking for patterns and trends. Balancing errors are discussed with the clerk and re-training is completed when necessary. There will occasionally be differences in tender type as taxpayers change between payment type (cash, check & credit card) at different times during a transaction. The Tax Office continues to emphasize the importance of using the correct tender type when completing transactions. Cash Drawers are to be locked when clerk walks away from their workstation and clerk is unable to see Cash Drawer. Clerks are responsible for securing Cash Drawer key.

**Monthly Reports**

Yes

No

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

**Comments:** September 2020 Highway Account, Motor Vehicle CC Account, VIT Texpool Investments Account and MV Texpool Investments Account bank reconciliations were submitted late on 10/21/2020.

**Recommendation:** All bank reconciliations should be submitted by the 15<sup>th</sup> calendar day of the subsequent month.

**Response:** Every effort is made to submit Monthly Reports by the 15<sup>th</sup> calendar day of the subsequent month.