



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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April 16, 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 First Quarter 2021 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: First Quarter FY2021

Cash Count

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	A. Checks and Money Orders restrictively endorsed. Comments:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	B. Total amount counted matches total amount on Till Report. Comments: Plano had 1 drawer short \$40, however, the shortage was recovered in the presence of the auditor. McKinney had 2 drawers 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. Comments:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	D. Cash, checks and receipts kept in a secured place. Comments: Plano and McKinney locations had 1 clerk leave their workstations unattended and cash boxes unlocked with 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. The \$40 shortage was resolved in the presence of the auditor. 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:

Recommendation: N/A

Response: N/A