



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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June 7, 2021

Yoon Kim
CSCD Director
2100 Bloomdale Road, Suite 12262
McKinney, Texas 75071

In accordance with Local Government Code 114.043 and 115.002(b), a Second Quarter 2021 Cash Count and Monthly Reporting Compliance Audit of the CSCD 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 CSCD Director and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor

Compliance Audit Report Summary

Auditee: CSCD
Audit Period: Second Quarter FY2021

Cash Count	
Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>
A. Office is following the check endorsement policy.	
Comments:	
<input checked="" type="checkbox"/>	<input type="checkbox"/>
B. Total amount counted matches total amount on Till Report.	
Comments:	
<input checked="" type="checkbox"/>	<input type="checkbox"/>
C. Cash drawer change fund counted agrees with General Ledger.	
Comments: This office does not have a change fund.	
<input checked="" type="checkbox"/>	<input type="checkbox"/>
D. Cash, checks and receipts kept in a secured place.	
Comments:	
Recommendation: N/A	
Response: N/A	

Monthly Reports	
Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>
A. Submitted by the 15th calendar day of the subsequent month.	
Comments: March 2021 bank reconciliations for all three accounts were submitted late on 4/20/2021.	
Recommendation: All bank reconciliations should be submitted by the 15 th calendar day of the subsequent month.	
Response: Will make sure we get with the CSCD Accounting Tech to see what we can do to avoid these mistakes.	