



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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June 7, 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 Second 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: Second Quarter FY2021

Cash Count

Yes

No

A. Checks and Money Orders restrictively endorsed.

Comments:

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

Comments: Plano location had 1 drawer, McKinney location had 1 drawer and Frisco location had 1 drawer with the counted totals not matching tender type amounts shown on the drawer report. McKinney had 1 drawer over .60. The Security Fund cash on hand had a variance of \$(75.00) when compared to the Plano office running balance spreadsheet. It was determined that the running balance spreadsheet was not current and the total cash accounted for was correct.

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

Comments:

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

Comments:

Recommendation: When issuing receipts, tender type should be accurately entered. When security guard funds are disbursed or received, the security change fund transaction running balance spreadsheet should be updated immediately to reflect changes. Any cash box that is over or short should be supported by an explanation and any existing documentation.

Response: 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. 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. Running balance was not totaled.

Monthly Reports

Yes No

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

Comments:

Recommendation: N/A

Response: N/A