



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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October 13, 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 Third 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: Third 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 had 1 balanced drawer with the counted totals not matching tender type amounts shown on the till report and 1 drawer that was over \$3.00. McKinney had 1 drawer that was over \$13.50.

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

Comments:

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

Comments: At the Plano location, 2 clerks left their workstation unattended with their cash box unlocked.

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: There will occasionally be differences in tender type as taxpayers change between payment type (cash, check & credit card) at different times during a transaction. 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. All Cash Boxes must be locked when not in use. All Cash Boxes must be stored in Safe at night.

Monthly Reports

Yes **No**

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

Comments:

Recommendation: N/A

Response: N/A