



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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January 3, 2022

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 Fourth 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: Fourth Quarter FY2021

Cash Count

Yes

No

A. Office is following the check endorsement policy.

Comments:

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

Comments:

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

Comments: This office does not have a change fund.

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

Comments:

Recommendation: N/A

Response: N/A

Monthly Reports

Yes

No

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

Comments: July and August 2021 bank reconciliations for the Unidentified Account were submitted late on 10/1/2021. July 2021 bank reconciliation for the Credit Card Payment Account was submitted late on 10/7/2021 and August 2021 has not been submitted. July and August 2021 bank reconciliations for the General Account have not been submitted.

Recommendation: All bank reconciliations should be submitted by the 15th calendar day of the subsequent month. Bank reconciliations outstanding should be submitted immediately.

Response: Due to issues with Tyler Supervision that we have been dealing with since June 1, 2021, we have been delayed getting all the reconciliations. As of today's date, we have not yet sent out Aug. 2021 checks. I.T. is aware and Tyler Tech is working with us.