



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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January 3, 2022

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 Fourth 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 15<sup>th</sup> 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: 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:** McKinney had 1 balanced drawer with the counted totals not matching tender type amounts shown on the till report. Additionally, 2 drawers were over/short with a net amount totaling \$13.50.

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

**Comments:**

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

**Comments:** Plano had 7 overages totaling \$107.43 being held in the safe that were not receipted immediately.

**Recommendation:** When issuing receipts, tender type should be accurately entered. Any cash box that is over or short should be supported by an explanation and any existing documentation. All money received should be receipted immediately, accounted for correctly, and deposited at the bank within 2 days of the transaction.

**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.

**Monthly Reports**

**Yes      No**

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

**Comments:** September 2021 bank reconciliation was submitted late on 10/18/2021.

**Recommendation:** All bank reconciliations should be submitted by the 15<sup>th</sup> calendar day of the subsequent month.

**Response:** Every effort is made to submit Monthly Reports by the 15<sup>th</sup> calendar day of the subsequent month.