



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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March 21, 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 First Quarter 2022 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 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 CSCD Director and staff is greatly appreciated.

Sincerely,

Linda Riggs  
County Auditor



**Collin County Auditor**  
**Compliance Audit Report Summary**

**Auditee:** CSCD

**Audit Period:** First Quarter FY2022

**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:** September bank reconciliation for the General and Credit Card Payment Accounts were submitted late on 12/20/2021. October and November bank reconciliations for the General and Credit Card Payment Accounts were submitted late on 12/27/2021. December bank reconciliation for the General and Credit Card Payment Account has not been submitted.

**Recommendation:** All bank reconciliations should be submitted by the 15th calendar day of the subsequent month. The missing bank reconciliations should be completed and submitted immediately.

**Response:** The reason for the late submissions is due to our inability to do our own reconciliations in Tyler Supervision. CSCD went live with Tyler Supervision on June 1, 2021, and to this date, we rely on Tyler Technologies to do the account reconciliations.

Since the June 1, 2021 go live, Tyler Technologies has been 2 to 3 months behind in reconciliations until just last month. Only after an escalation to Tyler Technologies upper management through our IT department last month were we able to expedite reconciliations for September, October, and November 2021.