



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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March 21, 2022

Misty Brown  
Services Manager  
4690 Community Ave., Suite 200  
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 Development Services 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 Service Manager and staff is greatly appreciated.

Sincerely,

Linda Riggs  
County Auditor

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

**Auditee: Development Services**

**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:** Cash drawer counted was \$20 short the total received.

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

**Comments:** The change drawer balance counted was \$170. The authorized change drawer balance was \$150. This left a change fund overage of \$20.

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

**Comments:**

**Recommendation:** All money received should be receipted and accounted for correctly. The total change fund amount should reflect the Commissioners Court approved and documented change fund balance and The change fund must always agree with the authorized balance.

**Response:** Will remind employees to be careful with drawer counts and verify all drawers at the end of day.

**Monthly Reports**

**Yes**

**No**

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

**Comments:**

**Recommendation:** N/A

**Response:** N/A