



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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March 21, 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 First Quarter 2022 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

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Collin County Auditor

Compliance Audit Report Summary

<b>Auditee: Tax Assessor-Collector</b>
<b>Audit Period: First Quarter FY2022</b>

**Cash Count**

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

A. Office is following the check endorsement policy.

**Comments:**

<input type="checkbox"/>	<input checked="" type="checkbox"/>
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B. Total amount counted matches total amount on Till Report.

**Comments:** Plano had 6 drawers that were over/short with a net amount totaling \$3.51. Frisco had 2 balanced drawers with the counted totals not matching tender type amounts shown on till report.

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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C. Cash drawer change fund counted agrees with General Ledger.

**Comments:**

<input type="checkbox"/>	<input checked="" type="checkbox"/>
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D. Cash, checks and receipts kept in a secured place.

**Comments:** McKinney location had 2 clerks leave their workstations unattended and cash boxes unlocked with the keys left in a drawer beside the cash drawer. Plano location had 2 clerks leave their workstations unattended and cash boxes unlocked. Additionally, the Plano and Frisco locations did not allow the auditors to view the contents of the vault.

**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. The Compliance Audit process is to verify all areas where cash is kept and to ensure all funds are accurately receipted.

**Response:** 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. 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. Cash Drawers are to be locked when clerk

walks away from their workstation and clerk is unable to see Cash Drawer. Clerks are responsible for securing Cash Drawer key. The Tax Office will allow the auditors to review the contents of the safe, which we maintain in the vault, during their quarterly cash review procedures.

**Monthly Reports**

Yes      No

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

**Comments:** October 2021 bank reconciliations were submitted late on 11/18/21. December 2021 bank reconciliations have not been submitted.

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

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