



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
2300 Bloomdale Road • Suite 3100
McKinney, Texas 75071
(972) 548-4731 • Metro (972) 424-1460
Fax (972) 548-4696

August 15, 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 Second 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 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: Second 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. Signed by appropriate official and submitted by the 15th calendar day of the subsequent month.

Comments: February 2022 CCP reconciliation was submitted late on 4/5/22; January 2022 General reconciliation was submitted late on 3/3/22; and February 2022 Unidentified reconciliation was not submitted at the time of compliance.

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

Response: The Unidentified Account Bank Reconciliation was completed and signed off by the department head on March 2, 2022. It was erroneously not placed in the Bank Rec Folder. Collin County CSCD was not able to timely submit the Auditor's Bank Reconciliation for the General Account and CCP accounts for the second quarter of

2022 for the same reasons we could not for first quarter of 2022. As explained previously and discussed in Commissioner's Court recently, the reason for the late submissions are due to our inability to do our own reconciliations in Tyler Supervision. CSCD relies on Tyler Technologies to do the account reconciliations. Tyler Technologies is currently working on the software development for us to do our own reconciliations.