



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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August 15, 2022

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

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor

Compliance Audit Report Summary

Auditee: Development Services

Audit Period: Second Quarter FY2022

Cash Count

Yes **No**

A. Office is following the check endorsement policy.

Comments: Three checks were received prior to cash count and were not receipted nor deposited.

B. Total amount counted matches total amount on Till Report.

Comments:

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

Comments:

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

Comments:

Recommendation: All checks should be receipted and deposited immediately.

Response: The Development Services Office receives multiple, mailed/couriered checks for permit payment. Quite frequently, the incorrect fee is sent to us or there is no backup data to let us know what the payment was for. When that happened in the past, the staff would lock the checks in the department safe and attempt to contact the applicant to either get the correct payment or to determine what the check was for. Staff has now been made aware that if they cannot get an answer and deposit the check within 1 full business day, they are to mail the check back to the sender.

Monthly Reports

Yes **No**

A. Signed by appropriate official and submitted by the 15th calendar day of the subsequent month.

Comments:

Recommendation: N/A

Response: N/A