



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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September 5, 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 Third 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: Third 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 \$2.00 over the total received.

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

Comments:

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

Comments:

Recommendation: All money received should be receipted and accounted for correctly.

Response: The staff has been reminded to count drawers at the end of each day.

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