



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

September 5, 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 Third 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 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 Tax Assessor-Collector and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor

Compliance Audit Report Summary

Auditee: Tax Assessor-Collector

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: At the McKinney location, there was 1 balanced drawer with the counted totals not matching tender type amounts shown on the till report.

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

Comments:

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

Comments: At the Plano location, 1 clerk left their workstation unattended with their cash box unlocked.

Recommendation: When issuing receipts, tender type should be accurately entered. Drawers should be locked and secured.

Response: 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.

Monthly Reports

Yes

No

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

Comments: April 2022 bank reconciliations were submitted late on 5/23/2022. May 2022 bank reconciliations were submitted late on 6/21/2022.

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

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