



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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December 12, 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 Fourth Quarter 2022 Cash Count and Monthly Reporting Compliance Audit of the Tax Assessor - Collector 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**

**Auditee: Tax Assessor-Collector**

**Audit Period: Fourth 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:** Frisco had 1 balanced drawer with the counted totals not matching tender type amounts shown on till report. McKinney had 2 balanced drawers with the counted totals not matching tender type amounts shown on till report and 1 drawer that was over \$.05. Plano had 1 drawer with an overage of \$86.40.

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

**Comments:**

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

**Comments:**

**Recommendation:** When issuing receipts, tender type should be accurately entered. Any cash box that is over or short should be supported by an explanation and any existing documentation.

**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 types 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 a transaction.

**Monthly Reports**

Yes      No

A.

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

**Comments:** July 2022 bank reconciliations were submitted late on 08/23/2022.

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

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