



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

December 12, 2022

Candy Blair
Health Care Administrator
825 N. McDonald Street, Suite 130
McKinney, Texas 75069

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 Healthcare 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 Healthcare Director and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor

Compliance Audit Report Summary

Auditee: Healthcare
Audit Period: Fourth Quarter FY2022

Cash Count	
Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>
A.	Office is following the check endorsement policy.
Comments:	
<input checked="" type="checkbox"/>	<input type="checkbox"/>
B.	Total amount counted matches total amount on Till Report.
Comments:	
<input checked="" type="checkbox"/>	<input type="checkbox"/>
C.	Cash drawer change fund counted agrees with General Ledger.
Comments:	
<input type="checkbox"/>	<input checked="" type="checkbox"/>
D.	Cash, checks and receipts kept in a secured place.
Comments: There was \$6.50 being held in the safe that was not part of the change fund.	

Recommendation: All funds held in the safe should be receipted and deposited immediately. Non-county funds should not be intermingled with county funds.
Response: Patient care fund for gas cards. Will remove from safe.

Monthly Reports	
Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>
A.	Signed by appropriate official and submitted by the 15th calendar day of the subsequent month.
Comments:	

Recommendation: N/A
Response: N/A