



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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February 27, 2023

Yoon Kim
CSCD Director
2100 Bloomdale Road, Suite 12262
McKinney, Texas 75071

In accordance with Local Government Code 114.043 and 115.002(b), a First Quarter 2023 Cash Count and Monthly Reporting Compliance Audit of the CSCD 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 the contents of the vault.
- 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 CSCD Director and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: CSCD

Audit Period: First Quarter FY2023

Cash Count

Yes No

☒ X

☐

A. Office is following the check endorsement policy.

Comments:

☒ X

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

Comments:

☒ X

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

Comments:

☒ X

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

Comments:

☐

☒ X

E. Contents of the vault were verified.

Comments: There was \$6.00 being held in the vault that was not part of the change fund.

Recommendation: All money received should be receipted immediately, accounted for correctly, and deposited at the bank.

Response: From: Yoon Kim

Sent: Tuesday, January 24, 2023 2:31 PM

Subject: Response to Audit Finding

Here is CSCD's response about the cash in the safe:

\$6.00 cash: This money was turned over to one of our newer clerks [REDACTED] by a defendant who found it on the ground. She didn't realize it needed to be turned over to a supervisor immediately for deposit into Unidentified Monies Account. Her training has been refreshed and now knows the proper procedure.

Please let me know if you need any additional information.

Yoon Kim
Director
Collin County CSCD

10/28/2022

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