



## 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

---

February 27, 2023

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 First Quarter 2023 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 the contents of the vault.
- 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

---



**Collin County Auditor**  
**Compliance Audit Report Summary**

**Auditee: Tax Assessor - Collector**  
**Audit Period: First Quarter FY2023**

**Cash Count**

**Yes      No**

☐☒

A. Office is following the check endorsement policy.

**Comments:** Plano had 4 receipted checks that were not restrictively endorsed at the time of the cash count.

☐☒

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

**Comments:** Plano had 6 drawers that were over/short with a net amount totaling \$102.52 and 1 balanced drawer with the counted totals not matching tender type amounts shown on the till report. McKinney had 1 drawer that was over \$.02.

☒☐

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

**Comments:**

☐☒

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

**Comments:** Plano location had 1 clerk leave their workstation unattended and cash box unlocked.

☒☐

E. Contents of the vault were verified.

**Comments:**

**Recommendation:** All checks received should be restrictively endorsed, receipted and deposited immediately. Any cash box that is over or short should be supported by an explanation and any existing documentation. When issuing receipts, tender type should be accurately entered. Drawers should be locked and secured when unattended.

**Response:** See *Compliance Audit Report Summary* response.

**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

# COMPLIANCE AUDIT REPORT SUMMARY RESPONSE

Auditee: Tax Assessor Collector

Audit Period: 1st Quarter FY2023

## CASH COUNT:

X Keel  
SELECT INITIAL

### A. CHECKS AND MONEY ORDERS RESTRICTIVELY ENDORSED

All checks and money orders should be restrictively endorsed when received by the clerk per the cash handling policy.

X Keel  
SELECT INITIAL

### B. TOTAL AMOUNT COUNTED MATCHES TOTAL AMOUNT ON TILL REPORT

#### Tender Type:

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.

X Keel  
SELECT INITIAL

#### Over/Short Amounts:

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.

### C. CASH DRAWER CHANGE FUND COUNTED AGREES WITH GENERAL LEDGER

#### Change Fund Balance:

The total change fund amount should reflect the Commissioners Court approved and documented change fund balance.

               
SELECT INITIAL

### D. CASH, CHECKS AND RECEIPTS KEPT IN SECURED PLACE

#### Broken Cash Drawer:

All Cash Drawers must be in working order at all times. Broken Cash Drawers are to be reported to Supervisor. All broken Cash Drawers are ordered as soon as reported.

               
SELECT INITIAL

X Keel  
SELECT INITIAL

#### Cash Drawer Keys:

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.

               
SELECT INITIAL

#### Change Fund/Cash Box:

All Cash Boxes must be locked when not in use. All Cash Boxes must be stored in Safe at night.

## MONTHLY REPORTS:

               
SELECT INITIAL

### A. SUBMITTED BY THE 15TH CALENDAR DAY OF THE SUBSEQUENT MONTH

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

1/21/23  
DATE

Keel  
SIGNATURE: TAX ASSESSOR - COLLECTOR