



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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May 22, 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 Second 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 safe.
- 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: Second Quarter FY2023

Cash Count

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	A. The office is following the check endorsement policy. Comments:
<input checked="" type="checkbox"/>	<input type="checkbox"/>	B. The total amount counted matches the total amount on Till Report. Comments:
<input checked="" type="checkbox"/>	<input type="checkbox"/>	C. The cash drawer change fund counted agrees with General Ledger. Comments: This office does not have a change fund.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	D. Cash, checks, and receipts are kept in a secure place. Comments:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	E. The contents of the safe were verified. Comments: Minimum Security did not have access to the safe due to the lock being broken.

Recommendation: Minimum Security should ensure the safe is in proper working condition so funds received can be secured.

Response: From: Yoon Kim <ykim@co.collin.tx.us>
Sent: Friday, April 21, 2023 10:37 AM
Subject: secured Safe at CCF

[REDACTED],

Please see my response regarding the safe at CCF:

Supervisor [REDACTED] went out to minimum security today, April 21, 2023, and tried opening the safe. She tried the keypad and keys that go to the safe, but was unable to open it. Probation Officer [REDACTED] came out of his office and mentioned that it does open sometimes. Supervisor [REDACTED] changed out the batteries of the electric lock. After replacing the batteries, the safe still did not open. Supervisor [REDACTED] also spoke with Supervisor [REDACTED] (who offices in minimum security) and was told that the safe does open sometimes. We confirmed that support staff in minimum security **does** lock up any and all money orders in a desk drawer while at lunch or when away from the desk, and per CSCD policy, deposits are taken to the courthouse location to be locked up in the courthouse safe each night. At this time an email has been sent to [REDACTED] (Asset Management Technician in Purchasing Department) to see if anything further can be done to try to open the safe.

Thank you!

Yoon Kim
Director
Collin County CSCD

Monthly Reports

Yes

No

A.

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

Comments:

Recommendation: N/A

Response: N/A