



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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September 11, 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 Third 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 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 CSCD Director and staff is greatly appreciated.

Sincerely,

Linda Riggs  
County Auditor

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**Collin County Auditor  
Compliance Audit Report Summary**

<b>Auditee: CSCD</b>
<b>Audit Period: Third Quarter FY2023</b>

**Cash Count**

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	A. The office is following the check endorsement policy. <b>Comments:</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	B. The total amount counted matches the total amount on Till Report. <b>Comments:</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	C. The cash drawer change fund counted agrees with General Ledger. <b>Comments:</b> 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. <b>Comments:</b>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	E. The contents of the safe were verified. <b>Comments:</b> At the time of the audit, Internal Audit was unable to perform the quarterly compliance cash audit for the CSCD – Minimum Security location due to the clerk in attendance was not trained to conduct the audit functions on behalf of the office.

**Recommendation:** An alternate employee should be trained to assist with office functions during quarterly compliance cash audits.

**Response:**

**From:** Yoon Kim <ykim@co.collin.tx.us>  
**Sent:** Tuesday, July 25, 2023 11:27 AM  
**Subject:** RE: Compliant Audit 3Q FY23- Response

Response to Cash Count Audit at CCF (minimum security building):

The auditor noted that there was not a supervisor at the CCF location to provide them access to the safe or reports needed to verify money collected.

There is only one assigned clerk at the CCF location and the clerk’s supervisor is situated at the courthouse. On Thursdays and Fridays, due to the high volume of offender reporting and intake at the courthouse, the CCF clerk provides assistance at the main courthouse. On those days where there is no clerk at CCF, there is no money collected at CCF. If no clerk is present at CCF on the day of a cash count, and if the auditor needs a supervisor at CCF to run a report showing no funds have been collected, it is suggested that the Auditors contact [REDACTED] to provide a report (either when completing the cash

count at main courthouse location or having the support staff supervisor report to CCF within 10~15 minutes of being contacted). Historically, we have never had an issue.

Thank you.

Yoon Kim  
Director  
Collin County CSCD  
2100 Bloomdale Road, Ste. 12262  
McKinney, Texas 75071  
[ykim@co.collin.tx.us](mailto:ykim@co.collin.tx.us)

**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