



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

September 11, 2023

Misty Brown
Services Manager
4690 Community Ave., Suite 200
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 Development Services 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 Service Manager and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: Development Services
Audit Period: Third Quarter FY2023

Cash Count

Yes No

- | | | | |
|-------------------------------------|-------------------------------------|-----------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | A. | The office is following the check endorsement policy.
Comments: One check was received prior to cash count and was not endorsed. |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | B. | The total amount counted matches the total amount on Till Report.
Comments: Additionally, the unendorsed check was not received. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | C. | The cash drawer change fund counted agrees with General Ledger.
Comments: |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | D. | Cash, checks, and receipts are kept in a secure place.
Comments: |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | E. | The contents of the safe were verified.
Comments: |

Recommendation: All checks received should be restrictively endorsed, receipted, and deposited immediately.

Response: From: Misty Brown <mbrown@co.collin.tx.us>
 Sent: Thursday, July 20, 2023 2:15 PM
 Subject: RE: Compliant Audit 3Q FY23- Response

Good Afternoon [REDACTED],

Regarding the undeposited check that was observed during the cash audit: On Friday, July 14th (the same day as the audit) we received a check in the mail with absolutely no information or application included with the check. Staff researched open permits to try to determine where it went/what it was for but were unable to find any open permits for that company. Staff then attempted to contact the company that sent the check but were unable to get in touch with anyone so they left a message. When by the afternoon of Tuesday, July 18th they had not received a call back (and with the knowledge that this same issue has happened with this same company before) they mailed the check back to the company that same afternoon.

Thank you,

Misty Brown
 Development Services Manager

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