



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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September 11, 2023

Candy Blair  
Health Care Administrator  
825 N. McDonald Street, Suite 130  
McKinney, Texas 75069

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 Healthcare 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 Healthcare Director and staff is greatly appreciated.

Sincerely,

Linda Riggs  
County Auditor

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Collin County Auditor
Compliance Audit Report Summary

Auditee: Healthcare

Audit Period: Third Quarter FY2023

Cash Count

Yes No

X

A. The office is following the check endorsement policy.

Comments:

X

B. The total amount counted matches the total amount on Till Report.

Comments:

X

C. The cash drawer change fund counted agrees with General Ledger.

Comments:

X

D. Cash, checks, and receipts are kept in a secure place.

Comments: One clerk left their workstation unattended and the cash drawer unlocked.

X

E. The contents of the safe were verified.

Comments:

Recommendation: Drawers should be locked and secured when unattended.

Response: From: Taylor Burton <tburton@co.collin.tx.us>

Sent: Thursday, July 20, 2023 9:13 AM

Subject: RE: Third Quarter Compliance Exit FY23

Good morning [REDACTED],

For the cash drawer that was left unlocked with a locked cash bag inside, education has been completed with that cashier to ensure that this drawer remains locked at all times in the future.

Thank you,

Taylor Burton, MPH
Healthcare Coordinator

Monthly Reports

Yes No

X

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

Comments:

Recommendation: N/A

Response: N/A