



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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February 12, 2024

Judy Moody
Parks Manager
7117 County Road 166
McKinney, Texas 75071

In accordance with Local Government Code 114.043 and 115.002(b), a First Quarter 2024 Cash Count and Monthly Reporting Compliance Audit of the Myers Park 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 Parks and Project Manager and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: Myers Park

Audit Period: First Quarter FY2024

Cash Count

Yes No

A. The office is following the check endorsement policy.

Comments:

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

Comments:

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

Comments:

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

Comments:

E. The contents of the safe were verified.

Comments:

Recommendation: N/A

Response: N/A

Monthly Reports

Yes No

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

Comments: November 2023 bank reconciliation was submitted late on December 19, 2023.

Recommendation: All bank reconciliations should be submitted by the 15th calendar day of the subsequent month.

Response: From: Judy Moody <jcmoody@co.collin.tx.us>

Sent: Friday, January 19, 2024 8:25 AM

Subject: RE: Myers Park-First Quarter Compliance Audit

[REDACTED],

I honestly do not have an excuse for sending in the reconciliation late on December 19th instead of prior to December 15th. It was a very busy month and all I can say is it got buried in my in box. I will do better in the future and not let this happen again.

Thank you,

Judy Moody

2/15/2023