



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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May 20, 2024

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 2024 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: Community Service and Corrections Department

Audit Period: Second Quarter FY2024

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: 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: Wednesday, April 17, 2024 12:05 PM

Subject: RE: CSCD - Compliance Audit - Q2FY2024

[REDACTED],

Yes, I have attached a statement from our Residential Facility Director and SCORE/VALOR Supervisor [REDACTED]. On the day of the cash count, the clerk position at minimum security had been vacant and no monies had been collected for at least a month prior to April 11, 2024.

In the future, we can give [REDACTED] the authority to open the safe and show you the manual Receipt Book. However, [REDACTED] is in the pods with the inmates or the sheriff's office employees (happens frequently) or a clerk is not available, we request 15 minutes for another supervisor to go to minimum security and 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