



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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August 19, 2024

Kenneth Maun  
Tax Assessor – Collector  
2300 Bloomdale Road, Suite 2302  
McKinney, Texas 75071

In accordance with Local Government Code 114.043 and 115.002(b), a Third Quarter 2024 Cash Count and Monthly Reporting Compliance Audit of the Tax Assessor - Collector 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 Tax Assessor-Collector and staff is greatly appreciated.

Sincerely,

Linda Riggs  
County Auditor

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Collin County Auditor  
Compliance Audit Report Summary

Auditee: Tax Assessor - Collector

Audit Period: Third 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: Plano had three drawers that were short with a net amount totaling \$0.55 short and McKinney had one drawer that was short with a net amount totaling \$0.50. Additionally, Plano had two and Frisco had one drawer with the counted totals not matching the tender types shown on the till report.

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

Comments:

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

Comments: McKinney location had a \$5 bill being held in the safe that was not receipted immediately.

E. The contents of the safe were verified.

Comments:

**Recommendation:** Any cash box that is over/short should be supported by an explanation and any documentation. When issuing receipts, the tender type should be accurately entered. All money received should be receipted immediately, accounted for correctly, and deposited at the bank within 2 days of the transaction.

**Response:** See Compliance Audit Report Summary Response

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

# COMPLIANCE AUDIT REPORT SUMMARY RESPONSE

Auditee: Tax Assessor Collector

Second Quarter: Third Quarter FY2024

## CASH COUNT:

### A. CHECKS AND MONEY ORDERS RESTRICTIVELY ENDORSED

               
SELECT INITIAL

All checks and money orders should be restrictively endorsed when received by the clerk per the cash handling policy.

        
SELECT INITIAL

### B. TOTAL AMOUNT COUNTED MATCHES TOTAL AMOUNT ON TILL REPORT

#### Tender Type:

There will occasionally be differences in tender type as taxpayers change between payment type (cash, check & credit card) at different times during a transaction. The Tax Office continues to emphasize the importance of using the correct tender type when completing transactions.

        
SELECT INITIAL

#### Over/Short Amounts:

Verifying cash change functions will continue to be addressed with employees. An Over/Under Report with an explanation and any existing documentation is required for any variance when the cash drawer is balanced each day. Cash handling is a priority in the Tax Office and we track all Over/Under Reports looking for patterns and trends. Balancing errors are discussed with the clerk and re-training is completed when necessary.

### C. CASH DRAWER CHANGE FUND COUNTED AGREES WITH GENERAL LEDGER

#### Change Fund Balance:

               
SELECT INITIAL

The total change fund amount should reflect the Commissioners Court approved and documented change fund balance.

### D. CASH, CHECKS AND RECEIPTS KEPT IN SECURED PLACE

#### Broken Cash Drawer:

               
SELECT INITIAL

All Cash Drawers must be in working order at all times. Broken Cash Drawers are to be reported to Supervisor. All broken Cash Drawers are ordered as soon as reported.

#### Cash Drawer Keys:

               
SELECT INITIAL

Cash Drawers are to be locked when clerk walks away from their workstation and clerk is unable to see Cash Drawer. Clerks are responsible for securing Cash Drawer key.

#### Change Fund/Cash Box:

               
SELECT INITIAL

All Cash Boxes must be locked when not in use. All Cash Boxes must be stored in Safe at night.

## MONTHLY REPORTS:

### A. SUBMITTED BY THE 15TH CALENDAR DAY OF THE SUBSEQUENT MONTH

               
SELECT INITIAL

Every effort is made to submit Monthly Reports by the 15th calendar day of the subsequent month.

7/23/24  
DATE

Keeferson  
SIGNATURE TAX ASSESSOR - COLLECTOR