



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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November 18, 2024

Jon Kleinheksel
Director of Public Works
700 A Wilmeth Road
McKinney, Texas 75069

In accordance with Local Government code 114.043 and 115.002(b), a Fourth Quarter 2024 Cash Count and Monthly Reporting Compliance Audit of the Public Works 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 Director of Public Works and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: Public Works

Audit Period: Fourth Quarter FY2024

Cash Count

Yes No

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A. The office is following the check endorsement policy.

Comments:

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

Comments:

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

Comments:

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

Comments: One check was in a manual receipt book that had not been receipted, deposited, or restrictively endorsed.

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E. The contents of the safe were verified.

Comments: This office does not have a safe.

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

Response: From: Tammi Benner <tbenner@co.collin.tx.us>

Sent: Monday, October 21, 2024 9:50 AM

Subject: RE: Cash Count Exit Follow-up

Good Afternoon [REDACTED],

The Front Office made contact with the individual for confirmation to shred the check. The confirmation was given and the check was shredded. The backup documentation has been noted, printed and copied and placed in the front office folders. Please let me know if you need additional information. Product not paid for in full so "signs" were not made or distributed.

Monthly Reports

Yes No

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

Comments: This office does not submit monthly reports.

Recommendation: N/A

Response: N/A