COLLIN COUNTY

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November 18, 2024

Leticia Gibbs
CSCD Director
2100 Bloomdale Road, Suite 12262
McKinney, Texas 75071

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 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

Linda Riggs
County Auditor

## Collin County Auditor

### Compliance Audit Report Summary

**Auditee: Community Supervision and Corrections Department**
**Audit Period: Fourth Quarter FY2024**

**Cash Count**

| Yes | No | | |
|---|---|---|---|
| X | | **A.** | The office is following the check endorsement policy.<br>**Comments:** |
| X | | **B.** | The total amount counted matches the total amount on Till Report.<br>**Comments:** |
| X | | **C.** | The cash drawer change fund counted agrees with General Ledger.<br>**Comments:** This office does not have a change fund. |
| | X | **D.** | Cash, checks, and receipts are kept in a secure place.<br>**Comments:** One drawer had cash in the amount of $4.28 unsecured and not receipted during the cash count. |
| | X | **E.** | The contents of the safe were verified.<br>**Comments:** Two wallets totaling $14.22 in cash and a $30 gift card were being held in the vault. Additionally, a $55 money order was received prior to the cash count that was not receipted, restrictively endorsed, or deposited. |

**Recommendation:** All funds received should be secured, restrictively endorsed, receipted, and deposited immediately. Non-county funds should not be intermingled with county funds.

**Response: From:** Leticia Gibbs <lgibbs@co.collin.tx.us>
**Sent:** Tuesday, October 22, 2024 4:17 PM
**Subject:** RE: Cash Count Exit Follow-up

Hi [REDACTED],

Thank you for your review of the recent cash count audit conducted on October 7, 2024. Below are our responses to the points raised:

1. **Loose change and bills in the drawer:** The loose money found in the drawer belongs to the individual assigned to that desk. All clerks who receive payments are issued a bank bag along with a key. Any money coming into CSCD is placed in the designated bank bag for the receiving clerk. This procedure ensures that personal funds remain separate from work-related cash handling.

To ensure a clear distinction between employee money and county money, employees who handle cash will not keep their personal money in the desk of their workstation.

2. **Safe containing a wallet and other items:** The wallet found in the safe belongs to an offender who was contacted. The offender informed their officer that transportation issues have delayed her ability to retrieve the belongings. Additionally, a checkbook cover, $11 in cash, and a Target gift card were placed in the safe because the owner was unidentified, and it was anticipated that they would return to claim the items.

To improve this process moving forward, we will implement a policy where any unclaimed items will be inventoried and sent to Homeland Security if they cannot be returned to the owner.

3. **Money order without identifying information:** The $55 money order found in the safe did not include identifying information, preventing us from crediting it to an account. Our standard practice has been to hold money orders while attempting to identify the sender.

Moving forward, we will limit the holding period for money orders to no more than 24 hours (or 48 hours if going into a holiday or weekend). If we are unable to determine the appropriate account for the funds within this timeframe, a copy of the money order will be made, and the original will be deposited. I am currently working with [REDACTED] from the Auditor's Office to determine if the appropriate account to deposit these funds is the unidentified account.

Thank you again for your insights and recommendations. We are committed to maintaining proper financial procedures and safeguarding all funds that come into the department.

Kindest Regards,

Leticia Gibbs

Leticia Gibbs

**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