



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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February 12, 2024

Candy Blair
Health Care Administrator
825 N. McDonald Street, Suite 130
McKinney, Texas 75069

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 Healthcare 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 Healthcare Director and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: Healthcare
Audit Period: First Quarter FY2024

Cash Count

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	A. The office is following the check endorsement policy. Comments:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	B. The total amount counted matches the total amount on Till Report. Comments: Cash drawer counted was \$295.00 over the total received.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	C. The cash drawer change fund counted agrees with General Ledger. Comments:
<input checked="" type="checkbox"/>	<input type="checkbox"/>	D. Cash, checks, and receipts are kept in a secure place. Comments:
<input checked="" type="checkbox"/>	<input type="checkbox"/>	E. The contents of the safe were verified. Comments:

Recommendation: All funds should be receipted and deposited immediately.

Response: From: Taylor Burton <tburton@co.collin.tx.us>
Sent: Friday, January 12, 2024 1:57 PM
Subject: RE: Compliance Audit 1Q FY24 Exit Conference

Good afternoon [REDACTED],

Please see the information requested below. We developed this solution based on your guidance yesterday. Please let us know if any changes are needed.

Situation: One cashier undercharged a client on January 10th. She notified her supervisor who directed the cashier to contact the client to get permission to reverse the incorrect credit card transaction and charge the correct amount on January 11th. Due to this, the batch from January 10th was not closed by this cashier pending the result of a second phone call attempt that day. The cashier had the previous day's cash locked in her cash bag, separated in a labeled envelop in the interim.

Solution: Going forward, the staff responsible for completing the daily deposit will collect all cash from cashiers, even in this pending situation. They will temporarily quarantine the pending batch's cash in a sealed plastic bank deposit bag with a note explaining the situation, date the money is from, and which cashier the funds belong to. The bank deposit bag will be placed in the safe until the problem is resolved (no more than one business day). Once the issue is resolved, staff will open the plastic bank deposit bag and finalize the daily deposit. The used plastic bank deposit bag will be destroyed.

We have communicated this updated process to all staff.

Thank you,

Taylor Burton, MPH

Healthcare Coordinator

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