



# 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 Substance Abuse 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.

Based upon the procedures performed, there were no reportable items.

The time and assistance provided by the Health Care Administrator and staff is greatly appreciated.

Sincerely,

Linda Riggs  
County Auditor

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Collin County Auditor  
Compliance Audit Report Summary

Auditee: Substance Abuse  
Audit Period: First 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:
- C. The cash drawer change fund counted agrees with General Ledger.  
Comments: This office does not have a change fund.
- D. Cash, checks, and receipts are kept in a secure place.  
Comments:
- E. The contents of the safe were verified.  
Comments: This office does not have a safe.

Recommendation: N/A

Response: N/A

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