



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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February 24, 2025

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 First Quarter 2025 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.

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

The time and assistance provided by the CSCD Director and staff is greatly appreciated.

Sincerely,

Kristine Malone
County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: Community Supervision and Corrections Department

Audit Period: First Quarter FY2025

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: This office does not have a change fund.

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

Comments:

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E. The contents of the safe were verified.

Comments:

Recommendation: N/A

Response: N/A

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:

Recommendation: N/A

Response: N/A