COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
2300 Bloomdale Road • Suite 3100
McKinney, Texas 75071
(972) 548-4731 • Metro (972) 424-1460
Fax (972) 548-4696

February 24, 2025

Scott Grigg
Tax Assessor – Collector
2300 Bloomdale Road, Suite 2302
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 Tax Assessor - Collector 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 Tax Assessor-Collector and staff is greatly appreciated.

Sincerely,

Kristine Malone

Kristine Malone
County Auditor

Collin County Auditor

Compliance Audit Report Summary

Auditee: Tax Assessor - Collector

Audit Period: First Quarter FY2025

Cash Count

Yes	No		
X		A.	The office is following the check endorsement policy. **Comments:**
	X	B.	The total amount counted matches the total amount on Till Report. **Comments:** Plano had 1 drawer that was over $1.40. Additionally, Plano had 1 balance drawer with the counted totals not matching the tender types shown on the till report.
X		C.	The cash drawer change fund counted agrees with General Ledger. **Comments:**
X		D.	Cash, checks, and receipts are kept in a secure place. **Comments:**
X		E.	The contents of the safe were verified. **Comments:**

Recommendation: Any cash box that is over/short should be supported by an explanation and any documentation. When issuing receipts, the tender type should be accurately entered.

Response: From: Scott Grigg
Sent: Tuesday, January 21, 2025 11:49 AM
Subject: RE: Responses for 1st Quarter FY25 Compliance Audit

In response to the 1st Quarter FY25 Compliance Audit.

Thank you for what you and your team do and I look forward to working with you in the future.

Concerning the tender type error and the overage found in the Plano Office. Controls over collecting and posting of funds is very important and we will continue to communicate that to the team.

Tender Type:
There will occasionally be differences in tender type for various reasons. Many times taxpayers change between payment type (cash, check & credit card) at different times during a transaction. The Tax Office continues to emphasize the importance of using the correct tender type when completing transactions.

Cash Drawer Overage:
Verifying cash change functions will continue to be addressed with employees. An Over/Under Report with an explanation and any existing documentation is required for any variance when the cash drawer is balanced each day. Cash handling is a priority in the Tax Office and we track all Over/Under Reports looking for patterns and trends. Balancing errors are discussed with the clerk and re-training is completed when necessary.

Sincerely,

Scott Grigg, CFE
Collin County Tax Assessor Collector

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