

Robert D. Cone
Collin County Auditor



Office of the Collin County Auditor
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June 2, 2025

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

Ms. Gibbs:

In accordance with Local Government code 114.043 and 115.002(b), a Second 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.

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,

A handwritten signature in blue ink, appearing to read "Robert D. Cone", is written over a horizontal line.

Robert D. Cone
Collin County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: Community Supervision and Corrections Department

Audit Period: Second 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: The Plano Office had one drawer that was short \$250.00.

☒ X

☐

C. The cash drawer change fund counted agrees with General Ledger.

Comments: This office does not have a change fund.

☒ 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 or short should be supported by an explanation and any existing documentation.

Response: From: Leticia Gibbs

Sent: Friday, April 11, 2025 3:43 PM

Subject: RE: CSCD 2nd Quarter FY2025 Cash Audit

[REDACTED]

Re: Audit Finding Response – Erroneous Return of Offender Payment

Thank you for bringing this matter to our attention.

The incident in question involved an offender who came in to make a payment. Due to human error, the cashier inadvertently returned the payment to the offender after processing it. The error was identified promptly, and the cashier contacted the offender the same day. He confirmed that he did still have the payment and stated he would return it that day. When the payment was not returned by close of business, the transaction was voided prior to the daily deposit.

The following day, the offender returned with the payment. A new receipt was issued, and the original voided receipt was collected from him at that time.

This matter has been addressed with the cashier, and corrective action has been taken to prevent a recurrence. Going forward, the cashier will ensure that the payment is placed securely in the deposit bag *prior* to handing the receipt to the offender, reinforcing the separation of duties and ensuring the integrity of the collection process.

Kindest Regards,

Leticia Gibbs

Leticia Gibbs
Director

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