

**Robert D. Cone**  
Collin County Auditor



**Office of the Collin County Auditor**  
2300 Bloomdale Road, Suite 3100  
McKinney, TX 75071

**Kristine Malone**  
First Assistant County Auditor

**Phone:** (972) 548-4731  
**Fax:** (972) 548-4696

---

September 8, 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 Third 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 safe was securely locked and reviewed its contents.
- Verified that monthly reports were submitted to the Auditor's office by the 15<sup>th</sup> 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 "R. 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: Third Quarter FY2025**

**Cash Count**

**Yes      No**

☐☒

A. The office is following the check endorsement policy.

**Comments:** One receipted money order was not restrictively endorsed at the time of the cash count.

☒☐

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:** A \$62.00 money order was received 6/24/2025 prior to the cash count that was not receipted, restrictively endorsed, or deposited. Additionally, the safe was unlocked and not behind secured doors, allowing anyone in the office access at any time.

**Recommendation:** All checks received should be receipted, restrictively endorsed, and deposited immediately. The Compliance Audit process is to verify all areas where cash is kept and to ensure all funds are protected. Additionally, all cash must be protected immediately and properly secured by keeping safes locked when unattended.

**Response:** From: Leticia Gibbs lgibbs@co.collin.tx.us

Sent: Friday, July 18, 2025 3:30 PM

Subject: Re: 3<sup>rd</sup> Quarter FY2025 Cash Count Exit Meeting – CSCD

[REDACTED],

Thank you for your review and the opportunity to respond to the recent audit findings. We take these matters seriously and remain committed to ongoing improvement and compliance with established procedures.

**1. Unendorsed Money Order**

This issue had been previously addressed through staff reminders and training. We acknowledge that this error reoccurred and are implementing additional measures to ensure compliance. Supervisors will continue to reinforce expectations and monitor for adherence during routine oversight.

**2. Money Order Held in Safe Over One Week**

As noted, this issue was previously identified and addressed through retraining. The employee involved has been reminded of the policy, and supervisors will be more vigilant in reviewing the safe's contents regularly to ensure timely processing of all payments.

### 3. Unsecured Safe

Staff have been reminded that the safe must remain secured at all times and should only be opened when necessary for transactions. Additional coaching has been provided, and compliance will be monitored moving forward.

Overall, our staff are aware of their responsibilities and strive to meet expectations. Of the 10 employees involved in these processes, 5 are still relatively new and will receive closer supervision to ensure consistency and accuracy as they continue to gain experience.

We appreciate the audit team's feedback and will use these findings to reinforce accountability and further improve our operations.

Kindest Regards,  
Leticia Gibbs  
Director

### Monthly Reports

Yes

No

☐☒

A.

Signed by the appropriate official and submitted by the 15th calendar day of the subsequent month.

**Comments:** April 2025 bank reconciliation for the General account and May 2025 bank reconciliation for the CCP account were submitted late on 6/23/2025. Additionally, the April 2025 bank reconciliation for the Unidentified account has not been submitted.

**Recommendation:** All bank reconciliations should be submitted by the 15th calendar day of the subsequent month. The missing bank reconciliations should be completed and submitted immediately.

**Response:** From: Leticia Gibbs lgibbs@co.collin.tx.us

Sent: Friday, July 18, 2025 3:30 PM

Subject: Re: 3<sup>rd</sup> Quarter FY2025 Cash Count Exit Meeting – CSCD

### 4. Late Report Submissions

The issue of delayed reporting has been discussed with the responsible record keeper. The outstanding April report was directed to be submitted immediately. We will continue to monitor reporting deadlines to prevent recurrence.

Overall, our staff are aware of their responsibilities and strive to meet expectations. Of the 10 employees involved in these processes, 5 are still relatively new and will receive closer supervision to ensure consistency and accuracy as they continue to gain experience.

We appreciate the audit team's feedback and will use these findings to reinforce accountability and further improve our operations.

Kindest Regards,  
Leticia Gibbs  
Director