

Robert D. Cone
Collin County Auditor



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September 8, 2025

Scott Grigg
Tax Assessor - Collector
2300 Bloomdale Road, Suite 2302
McKinney, Texas 75071

Mr. Grigg:

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 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 safe was securely locked and reviewed its contents.
- 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,

A handwritten signature in blue ink, appearing to read "Robert D. Cone", with a long horizontal flourish extending to the right.

Robert D. Cone
Collin County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: Tax Assessor - Collector

Audit Period: Third Quarter FY2025

Cash Count

Yes No

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A. The office is following the check endorsement policy.

Comments: Frisco received 182 checks prior to the cash count that were not receipted, restrictively endorsed or deposited.

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B. The total amount counted matches the total amount on Till Report.

Comments: McKinney had 1 drawer that was \$0.50 short due to the clerk accepting a check with the incorrect legal tender. Additionally, Plano had 1 drawer that was \$0.01 short and 1 balanced drawer with the counted total not matching the tender types shown on the till report.

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

Comments:

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

Comments: McKinney location had 1 clerk leave their workstation unattended with their cash drawer unlocked.

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E. The contents of the safe were verified.

Comments:

Recommendation: All checks received should be receipted, restrictively endorsed, and deposited immediately. Any cash box that is over or short should be supported by an explanation and any existing documentation. When issuing receipts, tender type should be accurately entered. Additionally, all clerks should examine checks to ensure they are filled out correctly prior to receipting them in the system. Drawers should be locked and secured when unattended.

Response: From: Scott Grigg <sgrigg@co.collin.tx.us>

Sent: Monday, July 28, 2025 11:47 AM

Subject: RE: Exit Conference Regarding Q3 FY2025 Compliance Audit

Good morning. We are kicking off TNT and I have been busy in meetings.

In response to the findings with the quarterly audit:

Concerning the checks that are being reported as receipted, the checks in question were pulled out of the safe that morning so that the staff could work out of the box as time allowed. The box is kept in the supervisor's office, which is the most secure place in a badge restricted part of the office available to the staff. The checks are being processed in compliance with the Collin County Tax Office Cash Handling policy. Our policy addresses the massive volume of mail that we get and has been discussed with County Auditor Robert Cone where it was agreed that all risks have been addressed and that the tax office will continue to process checks per our policy. This finding is NOT a violation of the Tax Office Cash Handling

2/15/2023

policy and the process will not change. It would require hiring over 50% more people to follow the unreasonable policy of depositing all checks the day they are received.

For the findings in McKinney:

Incorrect Legal Tender – The clerk did post the check incorrectly and it was corrected. The issue has been addressed with the clerk and a reminder was given to all the team.

The drawer that was reported to be unlocked, it was not unlocked. The drawer was locked but the clerk had put the key in another drawer rather than taking it with her. It would have required someone to go through another drawer to find the key in order to unlock the cash drawer. It has been covered with the clerk that the key needs to go with them and not left anywhere in the work station, even if hidden.

Findings for Plano.

Tender Error – Cash posted as CC. The customer was going to pay with their card but changed their mind so that they did not have to pay the processing fee and the clerk forgot to change the tender type. This was an error and as always the staff was reminded to be careful.

The shortage of \$.01 – There was a Canadian penny found in the change fund. We are not able to determine how this penny came to be in the box. Again just a reminder to be careful.

The tax office handles a great number of transactions every day and while it is our goal to be perfect, there are mistakes that will happen over the 1.3 million transactions we process annually. I want to thank the auditor's office for completing the cash counts in each of the 3 offices and reporting back the issues. I have a great staff and they work very hard and it was a good reminder to them the importance of being focused and why I constantly talk about following policy and controls. We will continue to work towards eliminating all errors related to processing payments.

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: May 2025 bank reconciliations for the Beer & Wine account were submitted on time, but without the official's signature.

Recommendation: Bank reconciliations should be signed by the appropriate official.

Response: From: Scott Grigg <sgrigg@co.collin.tx.us>

Sent: Wednesday, August 6, 2025 4:41 PM

Subject: phone call

In response to the bank recon not being initialed by the Financial Operations Manager, I have reviewed the recon and it is clear to me based on the tick marks on the recon that the review was completed, but she did forget to initial the page. It appears to be an isolated oversight but she was reminded to initial all reconciliations when her review is completed.

Scott Grigg, CFE, CTOP, PCC, PCAC
Collin County Tax Assessor Collector