

**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

---

June 2, 2025

Candy Blair  
Health Care Administrator  
825 N. McDonald Street, Suite 130  
McKinney, Texas 75069

Ms. Blair:

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 Healthcare 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 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 Healthcare 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: Healthcare**  
**Audit Period: Second Quarter FY2025**

**Cash Count**

- | Yes                                 | No                                  |  |
|-------------------------------------|-------------------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | A. The office is following the check endorsement policy.<br><b>Comments:</b>   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | B. The total amount counted matches the total amount on Till Report.<br><b>Comments:</b>   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | C. The cash drawer change fund counted agrees with General Ledger.<br><b>Comments:</b> The change fund balance counted was \$1,370.00. The authorized change fund balance was \$1,400.00. This left a change fund shortage of \$30.00. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | D. Cash, checks, and receipts are kept in a secure place.<br><b>Comments:</b>  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | E. The contents of the safe were verified.<br><b>Comments:</b>   |

**Recommendation:** The total change fund amount should reflect the Commissioners Court approved and documented change fund balance.

**Response:** From: Taylor Burton <tburton@co.collin.tx.us>  
Sent: Friday, April 11, 2025 3:11 PM  
Subject: RE: Healthcare - 2nd Quarterly Compliance Cash Count FY 2025

Good afternoon [REDACTED],

Response:

On April 10, 2025, the Collin County Auditor’s Office conducted a cash audit. Bank bag #14505 was expected to contain \$80.00 but was found to have only \$50.00, resulting in a discrepancy of \$30.00. In response to this discovery, Collin County Health Care Services initiated a thorough investigation to locate the missing funds from April 10 to April 11, 2025. It was determined that bank bag #14505 belonged to a former employee who is no longer with Collin County.

During the investigation, staff reviewed all financial transactions and bank deposits from the time the bag was last verified as accurate. It was found that all bank deposits made between January 16 and January 29, 2025, were correct and appropriate, indicating that no excess money had been sent to the bank.

To prevent similar issues in the future and to identify errors more quickly, Collin County Health Care Services will implement new procedures. Staff will promptly count the bank bag associated with any employee immediately upon their departure from the organization. Additionally, an email will be sent to all employees responsible for handling transactions, reminding them to ensure that their bank bags contain \$80.00 daily and to report any discrepancies immediately. This procedure will apply to all employees assigned to bank bags.

Thank you,

**Taylor Burton, MPH**

Assistant Public Health Director  
Collin County Health Care Services

**Monthly Reports**

**Yes**

**No**

A.

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

**Comments:**

**Recommendation:** N/A

**Response:** N/A