

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

December 15, 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 Fourth 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 "R. Cone", is written over a horizontal line.

Robert D. Cone
Collin County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: Tax Assessor - Collector

Audit Period: Fourth Quarter FY2025

Cash Count

Yes

No

A. The office is following the check endorsement policy.

Comments: During the cash count, there were 396 Frisco and 27 McKinney opened mail-in checks that were not processed, receipted, restrictively endorsed, nor deposited. This is not in compliance with the proposed *Tax Office Cash Handling Policy* that is pending approval by the County Auditor, which states, "Mail should be opened as time allows for it to be worked".

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

Comments: Plano had four drawers that were over/short with a net amount totaling \$3.50 short, and Frisco had one drawer that was short with a net amount totaling \$2.75. Additionally, Frisco had two and Plano had one drawer with the counted totals not matching the tender types shown on the till report. Plano had one check that was accepted with the payee left blank.

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

Comments:

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

Comments: McKinney had two clerks and Plano had one clerk leave their workstation unattended with their cash drawer unlocked.

E. The safe was securely locked and its contents were verified.

Comments:

Recommendation: Mail-in payments should be opened only when they can be processed promptly within a given specific number of days. Additionally, two people should be present when opening mail, and a log should be maintained recording the initials of the clerks who receive and process the transactions. 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 and completely 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: Friday, November 7, 2025 1:11 PM

Subject: RE: Responses for Exit Conference

Good afternoon. Sorry for the delay, been a crazy busy week.

Findings for Frisco:

The finding that over 300 “unreceipted checks” were found is a false statement. Audit observed a stack of UNOPENED mail but at no time did the audit team verify the contents of the envelopes or complete a count of the mail. Due to the Frisco office relocation, mail had backed up, but all mail was handled in accordance with Approved Tax Office Policies. All 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 receive, covers all identified risks and ensures that all mail is properly secured until it can be processed. The continuous reporting of this as a finding is unprofessional. All offices are following Tax Office Cash Handling Policy and the process will not change. As addressed previously, it would require hiring over 50% more people to follow the unreasonable audit policy of depositing all checks the day they are received which would require more office space and increasing the operating budget.

Concerning the shortage and tender errors, we have coached the staff and reminded them of the importance of accuracy.

McKinney:

The reported finding that 2 drawers were left unattended in the Property Tax office is another false statement. The clerks assigned to the drawers had direct line of site view of the drawers at all times. It should be noted that the drawers are in a secure area that requires badge access and they are locked at all times if the clerk does not have direct line of site view of the drawer.

The auditors also reported 27 checks that were handled in compliance with the Collin County Tax Office Cash Handling policy.

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.

Plano:

Tender Errors and cash variances –We have coached the clerks and reminded the entire team the importance of accuracy.

We have had to have several drawers repaired and this drawer was locked, but in need of repair. A repair order was submitted immediately after it was discovered to be broken.

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. However, I urge them to audit to Tax Office Policy and stick to reporting actual violations of policy and statutes. 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, being careful and following the controls that have been put in place. We will continue to work towards eliminating all errors related to processing payments.

Sincerely,

Scott Grigg, CFE, CTOP, PCC, PCAC
Collin County Tax Assessor Collector
2300 Bloomdale Rd.
McKinney, TX 75071

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