

Robert D. Cone
Collin County Auditor



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

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March 9, 2026

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 First Quarter 2026 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 or behind secured doors restricted from public access, 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. D. 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: First Quarter FY2026

Cash Count
Yes No

<input type="checkbox"/>	<input checked="" type="checkbox"/>	A. The office is following the check endorsement policy.
Comments: During the Frisco office cash count on 1/08/26, five payments from 10/7/25 to 1/5/26 were pending processing due to missing documentation, and there were 226 opened mail-in checks that were not processed, receipted, restrictively endorsed, or 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".		

<input type="checkbox"/>	<input checked="" type="checkbox"/>	B. The total amount counted matches the total amount on Till Report.
Comments: McKinney had one drawer that was \$63 over, and Frisco had one drawer that was \$700 short due to the clerks accepting checks with the incorrect legal tender. Frisco had one drawer that was \$5 over. Additionally, McKinney had one balanced drawer with the counted total not matching the tender types shown on the till report.		

<input checked="" type="checkbox"/>	<input type="checkbox"/>	C. The cash drawer change fund counted agrees with General Ledger.
Comments:		

<input checked="" type="checkbox"/>	<input type="checkbox"/>	D. Cash, checks, and receipts are kept in a secure place.
Comments:		

<input checked="" type="checkbox"/>	<input type="checkbox"/>	E. The safe was securely locked or behind secured doors restricted from public access. The contents of the safe 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. All clerks should examine checks to ensure they are filled out correctly and completely prior to receipting them in the system. Additionally, when issuing receipts, tender type should be accurately entered.

Response: From: Scott Grigg <sgrigg@co.collin.tx.us>
Sent: Tuesday, February 3, 2026 1:22 PM
Subject: RE: Responses for Exit Conference

Transparency and Accountability are very important in our office and the tax office appreciates the work that the Auditor's office does and would welcome the opportunity to work with them to develop an audit program that actually addresses the needs of both offices. A program is needed to address the unique

risks involved with this office and actually audits against Tax Office policy and statutes that are applicable to this office. Please see responses to the most recent findings from the quarterly cash count below.

- A. During the Frisco office cash count, five payments from 10/7/25 to 1/5/26 were pending processing due to missing documentation, and 226 opened mail-in checks that were not processed, receipted, restrictively endorsed, or 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".

Tax Office response: Some of the five packets waiting for missing documents should have been returned after 30 days of contacting the customer, but they were properly secured. The 226 items was from a single box that was in the process of being worked and properly secured at all times and is in full compliance with the approved policy.

There is no such thing as a "proposed" Tax Office Cash Handling Policy, the policy has been approved by the elected official and approval by the County Auditor is not required by law. It extremely unprofessional for them to continue to make this false statement. This issue has been discussed with the Auditor's office multiple times.

- B. McKinney had one drawer that was \$63 over, and Frisco had one drawer that was \$700 short due to the clerks accepting checks with the incorrect legal tender. Frisco had one drawer that was \$5 over. Additionally, McKinney had one balanced drawer with the counted total not matching the tender types shown on the till report.

Tax Office response: We discussed the issue with the misposting of the 2 checks with the auditors and were told that it would be recorded as what it is and not shortages or overages of funds. There were not any shortages or overages of funds related to the mispostings. Controls are already in place and both issues would have been identified and corrected during the daily reconciliation process. The \$5 overage was also a check that was misposted and properly corrected. Eliminating tender type errors continue to be a focus of the office.

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